

**GOVERNMENT OF ASSAM**  
**OFFICE OF THE COMMISSIONER OF TAXES :::: ASSAM :::: KAR BHAWAN**  
**DISPUR, GUWAHATI.**

(Circular No.13 /2009)

No. CTS-57/2002/208

Dated Dispur, the 13<sup>th</sup> May/2009.

Sub : Entry tax on goods procured by Union Government.

Some confusion has arisen whether the department of Union Government while purchasing goods from outside the state shall be liable to pay entry tax or not. In such cases the consigner is a dealer outside the state and consignee is the department of the Union Government. The Union Government becomes the owner of the goods after taking delivery of the goods in the local area.

A legal opinion was sought from the Addl. Advocate General, Assam in this matter and Addl. Advocate General clarified that the concept of consigner or consignee is irrelevant for the purpose of levy of entry tax. As per section 6 of the Assam Entry Tax Act' 2008 the property of Union Government is exempted from levy of entry tax. As Union Government effects or comes to be effected entry of scheduled goods into local area or takes delivery or is entitled to take delivery of goods, hence they will not be liable to pay entry tax.

Therefore it is clarified that in case of goods imported by departments of Union Government i.e. where such department is consignee no entry tax is leviable. But if a society, PSU, development corporation, undertaking or board established or controlled by Union Government imports specified goods, entry tax will be leviable because such body is not Union Government.

It is further clarified that requirement of Road Permit is mandatory even if liability to pay entry tax is not there .

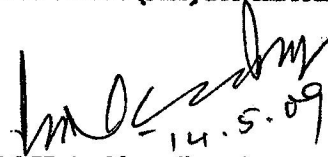
Sd/-(Sanjay Lohiya),  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Memo No. CTS-57/2002/208 -A

Dated Dispur, the 15<sup>th</sup> May/2009.

Copy to :-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Additional Commissioner of Taxes/Joint Commissioners of Taxes (All), for information.
3. The Deputy Commissioners of Taxes (All) for information and necessary action.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. Circular file.

  
(M.H.A. Choudhury),  
Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

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