

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

(Circular No. 17/2010)

No. CTS-71/2007/169

Dated Dispur, the 2nd September, 2010.

Sub : Realisation of tax on SIM card.

It has come to knowledge that no tax is being realized under the Assam Value Added Tax Act, 2003 on SIM card. In this connection it may be stated that SIM card is also a "goods" as per definition under Section 2(20)(ii) of the Assam Value Added Tax Act, 2003, hence tax is leviable on SIM card.

It appears that telecom companies usually charge separately for SIM card in pre-paid connections apart from charging for talk time. In such a case, the charges for SIM card shall be exigible to tax.

As such all ACT / ST's are directed to verify the packages offered by such companies and take necessary action to realise due taxes from such companies.

Action taken report may be forwarded to the undersigned within 1 month from the receipt of this circular

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

Memo No. CTS-71/2007/169-A

Dated Dispur, the 04th September, 2010.

Copy to :-

1. The Under Secretary to the Govt. of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for kind information.
2. The Additional Commissioner of Taxes / Joint Commissioners of Taxes (All), Head Office 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. The Central VAT Audit Team Head Office for information.
6. Circular file.


Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

M. Deb
03/09/2010
