

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

ORDER

No. CTS-51/2012/265

Dated Dispur the ^{13th} November, 2014.

M/s Shree Lakshmi Ganapati Packaging Industries, Pensionpara Road Goswami Service, Guwahati-781003 has filed an application under section 105 of the Assam Value Added Tax Act,2003 seeking clarification as to whether Entry Tax shall be applicable on import of machinery and other materials from Special Economic Zone (SEZ) into the State of Assam. The application is found to be in order, hence admitted.

Shri.S.Agarwala, Authorised representative appeared on behalf of the petitioner and filed the submission. The submission of the petitioner is that Entry tax is not leviable if specified goods are imported into a local area in the course of import from outside the territory of India. He further submitted that SEZs are deemed to be foreign territory and goods coming from the SEZs area into DTA, shall be treated as if these are being imported. He also furnished documents in support of his application

Perused the submissions and also the provisions of The Assam Entry Tax Act, 2008 are examined.As per provision of Section 3 (2)(iii) exemption from entry tax is available only when specified goods are imported into a local area in the course of import from outside the territory of India. The use of the phrase "outside the territory" of India in the relevant provisions of The Assam Entry Tax Act,2008 signifies a territory geographically lying outside India and not any deemed customs frontier envisaged under the SEZ notification. Hence, it is clarified that entry tax is leviable on specified goods enumerated in The Assam Entry Tax Act schedule on incidence of entry thereof in a local area of Assam.

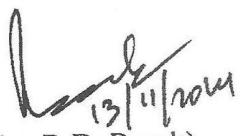
SD/-Dr.J.B.Ekka, I.A.S.
Commissioner of Taxes, Assam,
Guwahati

Memo No. CTS- 51/2012/265

Dated Dispur, the ^{20th} November ,2014.

Copy to:

1. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissaioners of Taxes, Zones (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. M/s Shree Lakshmi Ganapati Packaging Industries, Pensionpara Road Goswami Service, Guwahati-781003 for information.


(Mrs. R.D. Borah),
Addl. Commissioner of Taxes, Assam,
Guwahati.