

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES :: ASSAM
DISPUR, GUWAHATI-781006

ORDER

Dated Dispur, the 14th June, 2017

No.CTS-84/2015/139 : The petitioner, M/s. Dyna Roof Private Ltd., filed a petition under section 105 of AVAT Act, 2003, seeking a clarification under the Assam Entry Tax Act, 2008 about the taxability of entry tax on inter-State procurement of bare galvalume/pre Painted galvalume/alu zinc steel coil. The queries raised by the petitioner are extracted in verbatim below:-

- a) Whether Bare Galvalume/Pre Painted Galvalume/Alu Zinc Steel Coil is taxable or not under the Assam Entry Tax Rules, 2008.
- b) As Bare Galvalume/Pre Painted Galvalume/Alu Zinc Steel Coil being different with Galvanized steel coil, should we take registration under Assam Entry Tax Act, 2008 for procuring the same raw material through inter-State purchase.
- c) If VAT is charged or paid on sales invoice for pre-painted or bare Galvalume/galvanized profiled steel sheets (Finish product), should we pay the entry tax for procurement of raw materials (pre-painted or bare Galvalume/galvanized pre-painted steel coils) through which the finish product is manufactured.

Perused the matter. Mr. Sukanta Das, General Manager, Finance appeared and explained that the unit is engaged in the manufacture of bare galvalume profiled steel sheets, pre-painted galvalume profiled steel sheets and pre-painted galvanized profiled steel sheets from the raw materials i.e. bare galvalume steel coil, pre-painted galvalume steel coil, pre-painted galvanized steel coil etc.

Any kind of steel coils is covered by entry at serial 50 of the Schedule appended to the Assam Entry Tax, 2008 and as such the importer is liable to get himself registered under the Assam Entry Tax Act, 2008 for import of the said goods and is liable to pay entry tax thereon as per the rates specified in the Schedule.

Accordingly, the matter stands clarified.

Sd/-

(Anurag Goel, IAS)
Commissioner of Taxes, Assam
Dispur, Guwahati-6

Memo No.CTS-84/2015/139-A
Copy to:

Dated Dispur, the 12 July, 2017.

1. The Commissioner & Secretary to The Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Additional commissioner of Taxes, Assam(All)/Joint Commissioner of Taxes, Assam (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioner of Taxes(All)/ Superintendent of Taxes(All) for information.
5. M/s. Dyna Roof Private Ltd., Guwahati, Kamrup, Assam for information.

(R.Agarwala)

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