

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:.....ASSAM:.....GUWAHATI.

ORDER

Dated Dispur the 4th August, 2017.

CTS-34/2015/69:- M/s.Vibgyor Enterprise, House No.4, Near Bharalumukh, D.O.K.R.B. Road, Opp. B.M.B.B. Commerce College, Guwahati-9 has filed an application under Section-105 of the Assam Value Added Tax Act,2003 seeking clarification as to whether VAT is applicable on Steel frame Handlooms and its accessories. On the date of hearing Sri Sanjib Sabhapandit, authorized representative appeared and placed his submission.

The petitioner stated that handlooms, whether made of timber, steel or any other materials is a handloom. The operation of making cloth is the same as that in a timber loom, only the body of loom is made of steel. The accessories are nothing but part of the handloom, which are same as normal timber handloom.

Perused the matter. It is observed from the above discussion that handloom made of steel or any the materials and the parts or accessories of it comes under Serial No.6 of First Schedule of the Assam Value Added Tax Act, 2003. Hence, no VAT is applicable on it.

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

Memo No.CTS-34/2015/69-A,
Copy to:-

Dated Dispur, the 9th August, 2017.

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favor of kind information.
2. The Additional Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioner of Taxes, (All) for information.
4. The Assistant Commissioner of Taxes, (All) for information.
5. M/s. Vibgyor Enterprise, House No.4, Near Bharalumukh, D.O.K.R.B. Road, Opp. B.M.B.B., Commerce College, Guwahati-9 for information.

R.K. Barman
(R.K.Barman)
Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

MDS
7/8/17