

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

ORDER

Dated Guwahati, the 4th March, 2010.

NO.CTS-84/2007/176:- M/s. Young Construction, 560, G.S. Road, Chriastan Basti , Guwahati-5 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 read with section 8 of the Assam Entry Tax Act, 2008 seeking clarification as to whether a dealer engaged in works contract is liable for Entry Tax for goods purchased from outside the state such as Cement, Bitumen, Steel (TMT Bars etc.). Hardware goods etc. which are used in Government construction works (for construction of Roads and Building). The application is found to be in order, hence admitted.

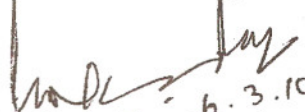
Shri Rshanlal Kumewat, Accountant appeared on behalf of the petitioner an placed his submission. Perused the provision of the Assam Entry Tax Act, 2008. As per provision of section 3 (2)(i), if specified goods under the Assam Entry Tax Act, 2008 are bought into any local area by a dealer registered under the Assam Value Added Act-2003 for the purpose of re-sale and such goods are sold inside the state and the dealer is liable to pay tax on the sales of such goods under the Assam Value Added Act 2003, no entry tax is payable. Further as per Assam Value Added Tax Act, 2003 sale includes transfer of property in goods involved the execution of a works contract. As the items mentioned by the petitioner which are transferred in execution of works contract, it is clarified that no entry tax is payable for the said items brought in to the state for use in the construction works if the petitioner is liable to pay tax on sales of such goods under the Assam Value Added Tax Act, 2003.

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

Dated Dispur, the 06th March, 2010.

Memo No. CTS-84/2007/176:--A
Copy to :-

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Young Construction, 560, G.S. Road, Chriastan Basti , Guwahati-5 for information.


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