

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

ORDER

Dated Guwahati the 5th May, 2010.

No. CTS-56/2005/244 : Sarvanu School Student Welfare Society, Assam, Kahilipara Guwahati -19 filed an application under section 105 of the Assam Value Added Act, 2003 seeking clarification as to whether transport service provided to ASEB will fall under the ambit of section 2(43)(iv) of the Assam Value Added Act, 2003.

Shri Omprakash Agarwalla, C. A. appeared on behalf of the petitioner and placed his submission. He also submitted the copy of the agreement for transport service between the petitioner and ASEB. Perused the copy of the agreement. It appears that at no point of time the possession and control over the vehicles is transferred to ASEB. As such it is clarified that service provided under the present agreement does not come under the definition of "lease" contract, hence not exigible to tax under the Assam Value Added Act, 2003.


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

Memo No. CTS- 56/2005/244 -A

Dated Dispur, the 06th May, 2010.

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. Sarvanu School Student Welfare Society, Assam, Kahilipara Guwahati -19 for information.


6.5.2010
(M. H. A. Choudhury),
Addl. Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

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