

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

ORDER

Dated Dispur, the 11th June, 2010.

No. CTS-71/2007/126: M/s. Greaves Cotton Ltd., House No. 48, 1st Floor, Kachari Basti, Christianbasti, Guwahati-781005 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the rate on automotive engine fitted in light commercial vehicle.

Shri Mukesh Kr. Dewan, Tax Consultant and Advocate appeared on behalf of the petitioner. He placed his submission and also brochure of the products. He submitted that the engine is one of the inputs in light commercial vehicles. Therefore, the same shall come under entry at serial number 107 of Part-A of Second Schedule and shall be taxable @5%.

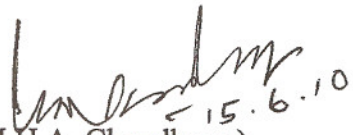
Perused his submission. Entry at Sl. No. 107 of Part-A of Second Schedule is "Spare parts of motor vehicles". It appears that the automotive engine is a complete machine, hence the same cannot be regarded as spare parts of motor vehicle. As such, it is not covered under any entries in First, Second, Third and Fourth Schedule. Therefore, it is covered under entry at serial number 1 of Fifth Schedule of the Assam Value Added Tax Act, 2003 and is taxable @13.5%.

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

Memo No. CTS-71/2007/126-A
Copy to:-

Dated Dispur, the 16th June, 2010

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information of the Government.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioners of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Greaves Cotton Ltd., House No. 48, 1st Floor, Kachari Basti, Christianbasti, Guwahati-781005 for information.


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