

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

ORDER

Dated Dispur, the 16th July, 2012.

No. CTS-51/2011/78 : Shri Bikash Agarwalla, C/o. Bikash Laxmi Associates, 1st floor, Saraf Building, A.T. Road, Guwahati filed an application seeking clarification on applicability of entry tax on alternator used in D.G. set.

Shri B. Agarwalla appeared and filed his submission. He submitted that an alternator is an electro mechanical device that converts mechanical energy to electrical energy in a form of alternating current. He also submitted that under the Assam Entry Tax Act, electrical goods of all types are taxable. However, electronic machines or electrical machines or parts of D.G. sets are not made taxable under the Assam Entry Tax Act, 2008. He also submitted a number of decisions of Hon'ble Court wherein the Court has interpreted electrical goods. The Hon'ble Court held that articles, the use of which cannot be had except with the application of electrical energy can be termed as electrical goods or appliances. Whereas an alternator is a electro mechanical device that converts mechanical energy to electrical energy in the form of alternating current.

Perused the submission. The order of Hon'ble Court was also examined. It is found that alternator does not use electrical energy but it converts mechanical energy to electrical energy in the form of alternating current. Under the schedule of Entry Tax Act, entry at Sl. No.63 reads as "electrical goods of all types." Therefore, the entry is meant for electrical goods. As such it is clarified that alternator used in D.G. set will not come under entry at Sl. No. 63 of the Assam Entry Tax Act, 2008, hence not taxable under the said Act.

Sd/- Dr. J.B. Ekka ,
Commissioner of Taxes, Assam,
Guwahati-6.

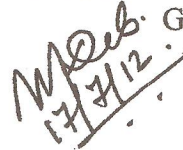
Memo No. CTS-51/2011/78-A

Dated Dispur, the 17th July, 2012.

- Copy to
1. The Principal Secretary to the Government of Assam, Finance 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 Commissioner of Taxes (All) for information.
 4. The Assistant Commissioner of Taxes, Superintendent of Taxes(all) for information.
 5. Shri Bikash Agarwalla, C/o. Bikash Laxmi Associates, 1st floor, Saraf Building, A.T. Road, Guwahati, for information.


(R.D. Borah),

Joint Commissioner of Taxes, Assam,
Guwahati-6.


17/7/12