

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

ORDER  
Dated Dispur, the 12<sup>th</sup> March, 2013.

No. CTS-2/2009/315 : M/s Rahee Infratech Ltd., Central Road, Silchar filed the petition under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to why the work of "Welding of 52 Kg. (72 UTS)/52 Kg. (90 UTS) Rails in situ or the depot or at location decided by Railway by using own Mobile Flash Butt Welding on non-running lines / running lines or on cess or well consolidated formation or ballast Bed" is taxable under VAT.

Shri Ashok Saraf, Advocate appeared on behalf of the petitioner and filed his submission. He also submitted copy of the contract agreement No. CON/RNY-RPAN-TZTB/1558, dt. 11.4.2012, certificate provided to the contractor for similar work by the Govt. of West Bengal towards non-applicability of VAT. He submitted that the work of Mobile Flash Butt is labour oriented work and there is no involvement of transfer of property in goods in such execution.

Perused the submission and provision of AVAT Act is examined. Works contract tax is applicable when there is transfer of property in goods. It appears that in the present case there is no transfer of property in goods involved. Hence, tax is not liable under the provision of AVAT Act, 2003.

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

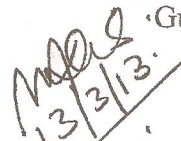
Memo No. CTS-2/2009/315-A  
Copy to :-

Dated Dispur, the 13 March, 2013

- 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. M/s Rahee Infratech Ltd., Central Road, Silchar for information.

  
(R.D. Borah),

Joint Commissioner of Taxes, Assam,  
Guwahati-6.

  
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