

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

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**ORDER**

Dated Dispur, 21<sup>st</sup> November/ 2013.

No. CTS-51/2011/188 M/s. Sitaram Agarwala, proprietor has filed an application as per provision of Sec.105 under the Assam Value Added Tax Act, 2003, seeking clarification as to whether Delivery Note/Road Permit is required for import of De-oiled-cake from outside the state of Assam.

Shri Sitaram Agarwala appeared and placed his submissions. He submitted that De-oiled-cake comes under Sl. No.3 of the 1<sup>st</sup> Schedule of Assam Value Added Tax Act, 2003 and is exempted from taxes and therefore Delivery Note or Road Permit is not required for transportation/entry of De-oiled-cake from outside the state of Assam.

Perused the submission and entries of Assam Value Added Tax Act, 2003, is examined. It is found that the item De-oiled-cake is exempted as per entry at Sl. No-3 of 1<sup>st</sup> Schedule. Further, as per provision of Rule-41, (9), documents to be carried by owner or the person-in-charge of a goods vehicle to be produced at the check-post under Sec.75 is as follows.

- (i) In case of movement of tax-free goods from Assam to places outside the State and to Assam from places outside the State, Bill of Sale in Form-60, Invoice, Consignment Note and Manifesto of transporter.

In view of the above, it is clarified that Delivery Note/Road Permit is not required for inter-state transportation of the said item.

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

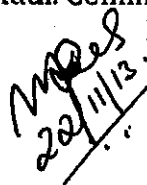
Memo No. 51/2011/188- A  
Copy to :-

Dated Dispur, the 22<sup>nd</sup> November, 2013.

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. Sitaram Agarwala, Near Hotel King, Paglasthan, Bongaigaon for information.

  
(R.D. Borah)

Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6

  
20/11/13.