

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

ORDER

Dated Dispur, the 12th January, 2016.

No. CTS-25/2012/147 : M/s Ace Precon Industries, Balibat Road Boraugaon, Kaliabor Nagaon filed an application under section 105 of the Assam Value Added Tax Act' 2003 seeking clarification on the following :-

- (i) Whether the commodity High Tension Steel (HTS) wire imported by the petitioner into the local area of Assam from a place outside will attract tax under the Assam Entry Tax Act, 2008 or not ;
- (ii) In case the item is taxable under the Assam Entry Tax Act, 2008, then what the applicable rate of tax thereon will be.

The petition was found in order and was therefore admitted for adjudication. In the course of hearing the petitioner's representative relied solely on the recital incorporated by it on the body of the application in Form-76.

Now, on examination of the taxing Schedule of the Assam Entry Tax Act, 2008, it is observed that the commodity H.T.S wire is clearly and unambiguously enumerated under entry Sl. No.55(q) of it with the prescribed rate of tax as 4 (four) percent. It is also observed at the same time that no other entry of the Assam Entry Tax Act Schedule comprehends in any manner the item under adjudication.

It is therefore clarified that the petitioner as well as other similar importers of High Tension Steel (H.T.S) wire into local area of Assam from a place outside it are liable to pay entry tax @4% on purchase value of the goods.


Sd/-
(Anurag Goel)
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

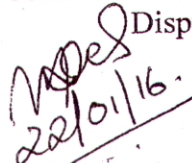
Memo No.CTS-25/2012/147-A

Dated Dispur, the 25th January, 2016.

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Additional Commissioners of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioner of Taxes , (All) for information.
4. The Assistant Commissioner of Taxes, (All) for information.
5. M/s Ace Precon Industries, Keshav Associate, Mayur Garden 4th Floor, Opp.Rajiv Bhawan, G.S. Road, Guwahati-781005 for information.


(A. Choudhury)
Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.


22/01/16.