

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

ORDER

Dated Dispur, the 6th June, 2015.

No. CTS-51/2011/280: Whereas, perused the application dated 11.05.2015 filed by M/s. Atanu Ganguly, 1/1A, Vansittart Row, Room No. 7, 1st Floor, Kolkata-1 seeking clarification under section 105 of the Assam Value Added Tax Act, 2003 whether the VAT is required to be paid on the hiring charges received by them from NR Railway, Dibrugarh in addition to service tax already being paid.

And whereas, examined the Contract Agreement No. CON/BB/BBRT/90 dated 04.07.2012 and work order issued by NF Railway vide No. W/362/Con/Bogibeel/Hiring Launch vessel/DBRT/1179 dated 29.02.2012, informed that 2 nos. of launch vessels have been hired by NFR in connection with construction of Bogibeel Bridge across river Brahmaputra near Dibrugarh.

And whereas, it has been found that the records placed before the undersigned that the value for consideration is exclusively hiring service only and there is no sale of commodities involved in the transaction.

On the basis of above and after applying my mind on all relevant issues, I am inclined to the disputed question as follows, clarifying the matter under section 105 of the AVAT Act, 2003:-

"The above said hiring of 2 nos. of launch vessels in connection with construction of Bogibeel Bridge near Dibrugarh by NFR from Shri Atanu Ganguly, Kolkata vide the former's work order No. W/362/Con/Bogibeel/Hiring Launch vessel/DBRT/1179 dated 29.02.2012 does not attract VAT as per the relevant Rules under the Assam Value Added Tax Rules, 2005."

Accordingly, the application filed by the petitioner on 11.05.2015 is disposed of.

Sd/-

(Dr. Ravi Kota, IAS)
Commissioner of Taxes, Assam
Guwahati.

Memo No. CTS-51/2011/280-A

Dated Dispur, the..6th June, 2015.

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. Atanu Ganguly, 1/1A, Vansittart Row, Room No. 7, 1st Floor, Kolkata-1 for information.

(A Choudhury)

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