

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

ORDER

Dated Dispur, the 2<sup>nd</sup> April, 2015.

No.CTS-53/2006/357 : M/s. Mansarover Industrial Corporation, 70/A-32 Ram Road Industrial Area, New Delhi filed an application under Section 105 of the AVAT Act, 2003 seeking clarification as to whether local tax is due on them against inter state sale made by them from Delhi to PSU in Assam for own use of such PSU.

Sri Gaya Prasad Sivastava, Marketing Manager of the firm appeared on behalf of the firm and filed his submission. He submitted that their firm manufactures modular furniture in their factory at New Delhi and dispatch such furniture in knock down condition. Such furniture are assembled at site by their worker without any cost. They charge CST from such PSU against such transaction.

Perused the submission. The transaction in question is in the nature of inter state sale. Hence VAT is not leviable on such transaction. However importer of such goods has to obtain Road Permit to import such goods and entry tax shall be payable @ 6% on the said item. This would be in addition to CST charged and collected by the origin State.


Sd/-  
(Dr. Ravi Kota)  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Memo No. CTS-53/2006/357-A

Dated Dispur, the 6<sup>th</sup> April, 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, Sivasagar for information.
5. M/s. Mansarover Industrial Corporation, 70/A-32, Rama Road Industrial Area, New Delhi-110015.

  
(R.D. Borah)  
Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.