

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

No. CTS-81/2007/409

Dated Dispur, the 28th October, 2016.

**(Circular No. 11/2016)**

Sub : Matter relating to determination of disputed questions & issue of ruling under section 105 of the Assam Value Added Tax Act, 2003.

In pursuance of the Assam Ease of Doing Business Act, 2016, it is for information of all concerned that Commissioner of Taxes can make a ruling clarifying question of following nature raised by any person or association of persons, society, club, firm, company, corporation, undertaking or Government, whether or not is a dealer under section 105 of the Assam Value Added tax Act, 2003:-

- (1) Whether any transaction is a sale or purchase or not. If yes, what will be the sale or purchase price, as the case may be;
- (2) Whether any particular dealer is required to obtain registration or not;
- (3) Whether any particular goods purchased or sold by a registered dealer are covered by his certificate of registration;
- (4) Whether any tax is payable in respect of any particular sale or purchase and, if so, the point at which tax is leviable and the rate thereof;
- (5) Whether any goods is taxable and, if taxable at which point and the schedule under which it is taxable and the rate thereof;
- (6) Whether any goods or classes of goods should be specified in the certificate of registration issued under this Act;
- (7) Whether any transaction, contract or agreement or arrangement is works contract or an operating lease;
- (8) Whether any particular thing done to any goods amount to or results in the manufacture of goods within the meaning of that terms;
- (9) Whether any set-off can be claimed on any particular transaction of purchase and if it can be claimed, what are the conditions and restrictions subject to which such set-off can be claimed.

Any person or association of persons, society, club, firm, company, corporation, undertaking or Government, whether or not is a dealer may apply in the prescribed form no.76 under the Assam Value Added Tax Act, 2003, which is available in the official website [www.tax.assam.gov.in](http://www.tax.assam.gov.in) in quadruplicate. Every dealer or every association of trade, commerce or industry before making such application shall deposit a fee of rupees one hundred and enclose with the application a copy of challan in proof of the payment of such fee. Further separate application shall have to be made for each of the goods in respect of which determination of the rate of tax is sought.

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On receipt of the application, the Commissioner shall, after making such enquiry and calling for such additional information from the dealer or the association of trade, commerce or industry as he deems necessary and after giving such dealer or association of trade, commerce or industry an opportunity of being heard, pass a ruling clarifying the question received with the application. A copy of the order passed shall be served on such dealer or association of trade, commerce or industry.

However, no question which arises from an order already passed, in the case of an applicant, by any authority under this Act or the Tribunal, shall be entertained for determination under this section. No decision of the Commissioner under this section shall affect the validity or operation of any order passed earlier by any prescribed authority, appellate authority, appellate Tribunal or any Court.

Further the Commissioner, for reasons to be recorded in writing may, on his own motion review an order passed by him under this section and pass such order thereon as he thinks just and proper. The Commissioner may direct that the order or review shall not affect the liability of the person in whose case the review is made in respect of any sale or purchase effected prior to the review and may likewise if the circumstances so warrant direct accordingly in respect of any other person similarly situated. However, no review order shall be passed unless the dealer or the person in whose case the order is proposed to be passed, has been given a reasonable opportunity of being heard.


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

Memo No. CTS-81/2007/409 -A

Dated Dispur, the 31<sup>st</sup> October, 2016.

Copy to:-

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner & Secretary to the Government of Assam, Industries & Commerce Department, Dispur, Guwahati-6 for favour of kind information.
- 4) The Addl. Commissioner of Taxes/ Joint Commissioner of Taxes (All), Head Office for information.
- 5) The Deputy Commissioner of Taxes (All) for information and necessary action.
- 6) The Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information and necessary action.
- 7) Circular file.

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