

Sub: Clarification as to whether tax is deductible under the Assam Value Added Tax Act, 2003 from sums paid against labour contract not involving any transfer of property in goods.

**Extract of the Order**

It is clarified that the work order which is primarily labour contract and where there is no transfer of property in goods, is not eligible to tax under Assam Value Added Tax Act, 2003. Therefore, tax at source need not be deducted.

Sd/- Sanjay Lohiya  
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