

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

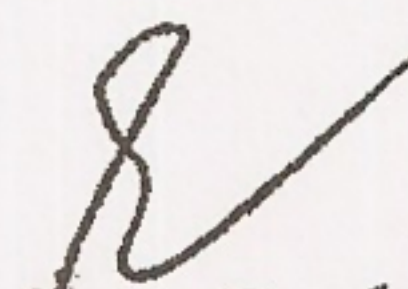
ORDER

Dated Dispur, the 14th September, 2009

No. CTS-71/2007/78: M/s. Pioneer Surveyors, Deshbandhu Nagar, Kolkata has filed an application under section 105 of the Assam Value Added Tax Act, 2003, seeking clarification as to whether VAT is applicable on contract for survey, map making and soil investigation. The application is found to be in order, hence admitted.

Shri Tarak Kr. Basu, Field Manager appeared on behalf of the firm and placed his submission. He submitted that ASEB has awarded contract for route alignment and detailed survey using modern techniques and soil investigation for transmission lines in Assam. On verification of the work order of the ASEB vide letters No. ASEB/CE/TT/ADB-II/RS/2009/09 dated 26.02.2009 and No. ASEB/CE/TT/ADB-II/RS/2009/10 dated 26.02.2009 it appears that the contract is for survey work, map making, soil investigation and supply of user licenced PLS CADD software it appears there is no transfer of property in goods in the contract except supply of software which is taxable @4% under the Assam Value Added Tax Act, 2003.

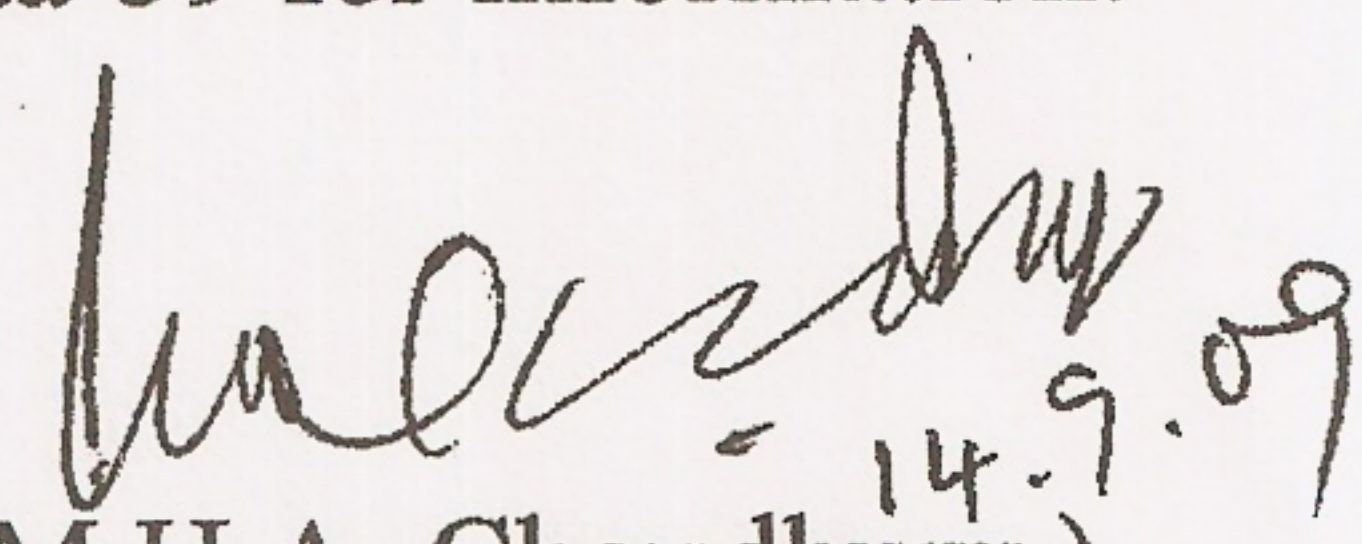
Hence, in the above-mentioned contracts VAT is chargeable at 4% on supply of CADD software, other items are not taxable.


(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-71/2007/78-A
Copy to:-

Dated Dispur, the 14th September, 2009

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information of the Government.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioners of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Pioneer Surveyors, Deshbandhu Nagar, Kolkata-59 for information.


(M.H.A. Choudhury),
Addl. Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
