

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

ORDER

Dated Guwahati the 18th November, 2009.

No. CTS- 71/2007/98 : M/s. India Motor Parts and Accessories Ltd., G.S. Road, Ulubari, Guwahati-7 has filed an application for determination of the disputed question regarding the rate of VAT on the following items :-

1. Hub Bolt (Front and Rear)
2. Propeller Shaft Bolt.
3. Hanger Bolt.
4. Crown Bolt.
5. Crown Cage Bolt.
6. Third Arm Bolt.
7. Differential Stud.
8. Steering Bolt.
9. Gear Box Bolt.
10. Connecting Rod Bolt.

Shri J. Ramesh, Area Manager appeared on behalf of the petitioner and placed his submission. He also submitted samples of the items. They submitted that the item are meant for automotive use only.

Perused the submission and samples are also examined. It appears that the items are used as parts of motor vehicles. As such the item are covered under entry at Sl. No. 107 of Part-A of Second Schedule of the Assam Value Added Tax Act, 2003 and shall taxable @5%.

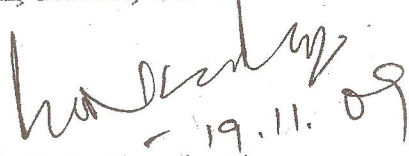
Sd/-Sanjay Lohiya,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Dated Dispur the _____ th November /2009.

Memo No. CTS-71/2007/98-A

Copy to:-

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. India Motor Parts and Accessories Ltd., G.S. Road, Ulubari, Guwahati-7 for information.


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

M. Deb
19/11/09.