

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

ORDER

Dated Guwahati the 21st December, 2009.

No.CST-91/2002/180 :- Shri Ram Gopal Singh , Scientist SB (Civil), National Test House (NER) Govt. of India, Ministry of Consumer Affairs, Food & Public Distribution, CITI Complex, Kalapahar, Guwahati – 16 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether Government Department can claim concession of rate of tax by producing 'C' forms & 'D' form on purchase of instrument.

Shri Singh appeared and submitted that they are procuring some scientific instrument from firms of Kalkata & Delhi and therefore they want to know whether they are entitled to furnish 'C' form or 'D' form.

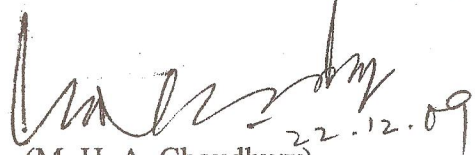
It is clarified that 'D' forms has already been abolished under the Central Sales Tax Act. Further National Test House is procuring the item for their use only and not for resale and they are also not registered dealer under the Central Sales Tax Act as per provisions of the Act. Hence they are also not entitled for concessional rate of tax for by producing 'C' forms.

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

Memo No. CTS-91/2002/180 -A
Copy to:-

Dated Dispur the 22nd December /2009.

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. Shri Ram Gopal Singh , Scientist SB (Civil), National Test House (NER) Govt. of India, Ministry of Consumer Affairs, Food & Public Distribution, CITI Complex, Kalapahar, Guwahati – 16.


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