

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

ORDER

Dated Guwahati the 23rd February, 2011

No. CTS-53/2006/170 : M/s. Superintendent of Taxes, Morigaon has filed on application seeking following clarification in respect of M/s. Pragati Paper Converter :-

- i) Whether value evaluation and practice books can be treated as exercise books.
- ii) Whether the printing and supply order given by SSA, Assam for evaluation and practice books shall be treated as "sale" or "work" contract".
- iii) Whether the dealer is eligible for availing "remission" on the above transaction on strength of his eligibility and entitlement certificate granted to him as manufacturer of exercise books.

As the issues raised by Superintendent of Taxes, Morigaon relates to M/s Pragati Paper Converter, a hearing was fixed to give M/s Pragati Paper Converter an opportunity of being heard as per provisions of section 105 of the Assam Value Added Tax Act 2003.

Superintendent of Taxes, Morigaon and Shri Pijush Kanti Dey, Partner appeared on behalf of the firm. He also submitted a copy of the supply order and also a sample of evaluation and practice book which are examined.

From the examination of the order it is found that the order is for printing and supply of evaluation & practice books (EPB). However, the specifications provided for printing are limited and no raw material was supplied by SSA. The EPB is found to be nothing but exercise books. It is, therefore, clarified as below :-

- i) Evaluation and practice books are exercise books.
- ii) The order is supply of EPB and it is not works contract.
- iii) The dealer can claim remission as per his entitlement prescribed in the eligibility certificate and entitlement certificate.

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

Dated Dispur, the 28th February, 2011.

Memo No. CTS-53/2006/170 -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 Superintendent of Taxes, Morigaon for information.

(M. H. A. Choudhury),
24.2.11

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