

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

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ORDER

Dated Guwahati the 10<sup>th</sup> March, 2011

No. CTS-6/2009/235 :-Chief Accounts Officer, Axom Sarba Siksha Abhijan(SSA) Mission, Assam, Kahilipara, Ghy-19 has filed a petition seeking clarification as to whether printing and supply of Head Teachers Training Module of AS Component, Academic Calendar, Evaluation cum Practice Book, Karjya Patra, Sishur Geet Kabita, Khel Dhemalir Sankalan, Annual Report, Teachers Training Module of NCF, Thematic Activity Book of ECCE Component etc. where specification are specified in the bid document are taxable under exempted schedule or other schedules.

Shri Nabajyoti Thakur, Senior Accounts Officer, SSA along with other officials appeared and placed their submission. They also submitted the copies of tender documents, work orders and samples of the products.

Perused the submission and other documents are examined. It appears that SSA has given order for printing and supply of above mentioned items. The manuscript of such items is supplied by SSA. However in the case of Evaluation cum Practice book, specification is very minimum, it is for only first two pages and last two pages and rest pages are blank. Hence it is already clarified vide order No.CTS-53/2006/170. dtd. 23.02.2011 that evaluation and practice books are exercise books the order is for supply of Evaluation & Practice books and not a works contract. Exercise book is covered under entry at Sl. No.114 of Part-A of Second Schedule and hence taxable at 5%. However in the case of others as mentioned above, the whole specification is provided by the SSA in the form of camera ready copy of manuscript. As such it is a order for printing which will come under the purview of works contract, hence shall be taxable @ 13.5% on taxable turnover, if the printer cum supplier is holder of TIN and @ 4% on the total taxable turnover if such printer cum supplier is holder of GRN and opted for composition scheme for works contract and possesses valid permission in format WC-2.

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

Memo No. CTS-6/2009/235-A  
Copy to :-

Dated Dispur, the 14<sup>th</sup> March, 2011.

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. Chief Accounts Officer, Axom Sarba Siksha Abhijan (SSA) Mission, Assam, Kahilipara, Ghy-19 for information.

  
10/3/2011  
(R. D. Borah),

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

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