

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

ORDER

Dated Guwahati the 6th June, 2011

No.CTS-2/2009/118 : M/s. Randhir Builders Pvt. Ltd., Grand Plaza, Paltan Bazar, G.S.Road, Guwahati-8 filed petition under section 105 of the Assam Value Added Tax Act, 2003 read with section 9 of the Assam Entry Tax Act, 2008 seeking clarification as to whether there is entry tax on Escalator.

Shri Ashoke Kumar Jalan, FCA appeared on behalf of the petitioner and filed his submission. He submitted that the item Escalator is being imported from China to install in their market complex. But they are confused about the taxability of the item.

Perused the submission and provisions of the Assam Entry Tax Act, 2008 is examined.

As per provisions of section 3 of the Assam Entry Tax Act, 2008, no entry tax is payable on specified goods if such specified goods are imported into a local area in the course of import from outside the territory of India. As the item is brought in the course of import, it is clarified that there is no liability under the Assam Entry Tax Act, 2008.

Sd/- A. Agnihotri.

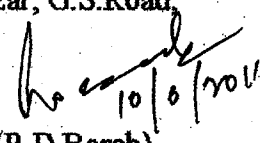
Commissioner of Taxes, Assam,
Dispur, Guwahati-6

Dated Dispur, the 10th June, 2011.

Memo No. CTS-2/2009/118 - 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 Randhir Builders Pvt. Ltd., Grand Plaza, Paltan Bazar, G.S.Road, Guwahati-8 for information.


(R.D. Borah)

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

M. K. Das
10/6/2011