

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:::::ASSAM:::::GUWAHATI

ORDER

Dated Guwahati, the 1st August, 2011.

NO.CTS-29/2008/213 : M/s Usha International Ltd., R.G. Baruah Road, Dispur, Guwahati-5 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the rate of tax on spare parts of diesel engine pumpsets.

Shri M.K.Mishra, Sales Administration Head appeared and submitted that pumpsets sold by them are centrifugal, monobloc and submersible pumpsets and hence they charge tax @ 5% as per entry at Sl.No.17 of Part-A of Second Schedule to the Assam Value Added Tax, 2003. They also placed some literature in this regard. Now they seek clarification on the spare parts of these pumpsets.

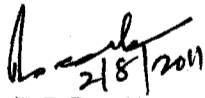
Perused the submission and entry at Sl.No.17 of Part -A of Second Schedule. It appears that the entry reads as "Centrifugal, monobloc and submersible Pumps and parts thereof." So the entry is very much clear in this regard and it clearly mentions that parts of such pumps are also taxable @ 5% .

Sd/- M.AHMED,
Commissioner of Taxes, Assam, (i/c),
Dispur, Guwahati-6.

Memo NO. CTS-29/2008/213 - A
Copy to :-

Dated Dispur, the 02nd August, 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 Usha International Ltd., R.G. Baruah Road, Dispur, Guwahati-5 for information.


(R.D.Borah),
Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
