

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

ORDER

Dated Dispur, the 30<sup>th</sup> January, 2013.

No. CTS-63/2005/306: M/s Canteen Stores Department, Narangi, Satgaon, Guwahati filed a petition under Section 105 of AVAT Act seeking clarification as to whether they are entitled to get ITC on IMFL purchased within the State on full payment of tax and sold to outside the State to registered dealer supported by 'C' form.

Shri K. Daimari, OIC, Govt. of India, Ministry of Defence, Canteen Store Department, Narangi, appeared on behalf of the petitioner and filed the submission. He submitted that they have purchased IMFL locally on payment of full rate of tax and the same are sold to outside the State to registered dealer supported by 'C' form. Therefore, they are entitled to get the benefit of ITC.

The submission of the petitioner is perused and provision of the Act and notification referred to are examined. IMFL is an item which is taxable under Fourth Schedule of the Assam Value Added Tax Act, 2003 and as per provision of Section 14 of the Act, input tax credit is not allowable for the goods specified in the Fourth Schedule. Hence, it is clarified that Canteen Stores Department is not entitled to claim of ITC on IMFL which are purchased locally on payment of full rate of tax and sold outside the State to registered dealer supported by 'C' form.

Sd/- Dr. J.B. Ekka,  
Commissioner of Taxes, Assam,  
Guwahati-6.

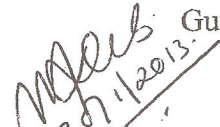
Memo No. CTS-63/2005/306-A  
Copy to

Dated Dispur, the 1<sup>st</sup> Feb.  
-January, 2013

- 1 The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information of the Government.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes(All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioner of Taxes, Superintendent of Taxes(all) for information.
5. M/s Canteen Stores Department, Narangi, Satgaon, Guwahati, for information.

  
30/1/2013  
( R.D. Borah ),

Joint Commissioner of Taxes, Assam,  
Guwahati-6.

  
30/1/2013