

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


ORDER

Dated Dispur, the 16th May, 2013.

No. CTS-14/2012/237: M/s Trusses & Towers (P) Ltd., Amingaon, Guwahati-31 has filed an application as per provision of section 105 under the Assam Value Added Tax Act, 2003 read with section 9 of the Assam Entry Tax Act, 2008 seeking clarification as to whether entry tax is imposable on HT wire which is used for overhead transmission line materials namely, Pre-stressed Cement Concrete Pole (PCC Pole).

M.K. Sharma, Director of the firm appeared and filed submission. He submitted that they are manufacturers of Pre-stressed Cement Concrete Pole (PCC Pole) and use H.T. wire as one of its raw material. The H.T wire procured by them and used by them are different from H.T. wire used for railway track materials. Hence same is not covered under entry at serial number 55(q) of Assam Entry Tax Act, 2008 schedule.

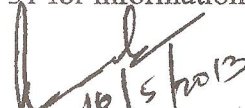
Perused the submission and entry of the Schedule is also examined. The entry at serial number 55(q) reads as "Railway track materials such as all types of pre-stressed concrete sleepers, railway switches, crossings, fittings, SGCI inserts, HTS wire, metal liners, bolts, nuts and elastic rail clips". The entry begins with "railway track material" and on its elaboration "HT wire" is mentioned. Therefore the entry includes all those material which is used as railway track material. The H.T. wire used by the petitioner is for PCC pole for transmission line. Hence same cannot be keep at par with the entry at serial number 55(q). However entry at serial number 50 of the Assam Entry Tax Act, 2008 schedule includes iron and steel wire and H.T. wire is steel wire. As such the H.T. wire procured by the petitioner is specified item under entry at serial number 50 of the Assam Entry Tax Act, 2008, hence exigible to tax under said Act.


(Dr. J.B. Ekka, I.A.S.)
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-14/2012/237-A
Copy to:-

Dated Dispur, the 17th May, 2013.

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioners of Taxes, Zones (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. M/s Trusses & Towers (P) Ltd., Amingaon, Guwahati-31 for information.


(Mrs. R.D. Borah),
Joint Commissioner of Taxes, Assam,
Guwahati.


16/5/13