

No.CTS-70/2007/51

Dated Dispur the 29th April, 2008

Sub : Regarding applicability of VAT in rendering services for Pest Control, Household disinfestations and termite treatment, Rodent Control and Fumigations of commodities.

Extract of the Order

The instant judgment of the Hon'ble Patna High Court and orders of other legal forums held that the pest control service is in the nature of service contract only and there is no transfer of property in goods and hence it is found to be not liable to tax under the Assam Value Added Tax Act, 2003.

Sd/ (Sanjay Lohiya)
Commissioner of Taxes, Assam
Dispur, Guwahati.