

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

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(Circular No. 17/2009)


No. CTS-81/2007/271

Dated Dispur, the 9<sup>th</sup> July, 2009.

Sub : Taxability of replacement of natural lens with artificial lens in course of Cataract Operation.

The Hon'ble Kerala High Court in a recent judgment in the case of Comtrust Eye Hospital Vs. Additional Sales tax Officer I, III Circle, Kozhikode and others (2009) 20 VST 532 (Ker) held that replacement of natural lens with artificial lens in the course of cataract operation is sale. Charges though consolidated has cost of material as major component. Therefore, tax has to be levied in such cases.


It is, therefore, directed to all concerned to make survey in the eye hospitals/nursing homes in Assam where intra ocular lens (IOL) is implanted to cataract patients and take necessary action to realize the due taxes from such transaction.

  
( Sanjay Lohiya ),  
Commissioner of Taxes, Assam,  
Guwahati.

Memo No. CTS-81/2007/271 -A  
Copy to:-

Dated Dispur, the 9<sup>th</sup> July, 2009.

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 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 (All) for information and necessary action.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. Circular file.

  
( Sanjay Lohiya ),  
Commissioner of Taxes, Assam,  
Guwahati.

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