

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

( Circular No.1/2010 )


No. CTS-81/2007/286

Dated Dispur, the 19<sup>th</sup> January, 2010.

Sub : Tax liability of the printing press and photography development.

It has been observed that dealers dealing with printing job and photograph development and printing are not paying tax on the plea that they are not liable to pay tax, as the work is in the nature of works contract. In this connection it may be stated that in the case of Associated Cement Co. Ltd -Vs- Commissioner of Customs (2001) 124 STC 59 (SC): (2001) 4SCC 593, the Hon'ble Apex Court held that Forty Sixth amendment was made precisely with a view to empower the State to bifurcate the contract and to levy sales tax on value of material involved in the execution of works contract notwithstanding that the value may represent a small percentage of the amount paid for the execution of works contract. Further, in the case of Golden Colour Lab & Studio -Vs- Commissioner of Commercial Taxes & another (2004) 134 STC 0570 (Kar), the Hon'ble Court held that even if the value of material involved in the execution of works contract is small, it could be subject to tax.


In view of the above, all Assistant Commissioner of Taxes/Superintendent of Taxes are asked to look into the matter and register and realize due taxes from such dealers.

  
(Sanjay Lohiya)  
Commissioner of Taxes, Assam,  
Guwahati-6.

Memo No. CTS-81/2007/286-A  
Copy to:-

Dated Dispur, the 19<sup>th</sup> January, 2010.

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.
6. Circular file.

  
( Sanjay Lohiya ),  
Commissioner of Taxes, Assam,  
Guwahati-6.

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