

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

(Circular No.22/2008)

NO. CTS-84/2007/69

Dated Dispur, the 1st October/2008.

Sub : Granting of GRN to stone crushing unit.

A question has arisen as to whether GRN can be granted to stone crushing unit. GRN is granted to dealer opting for composition scheme. It is likely that some stone crushing units may opt for composition scheme for Retail dealer. The composition scheme for Retail dealer is notified in exercise of powers conferred under section 20 of the Assam Value Added Tax Act, 2003 and as per explanation in section 20 of the Act "retail dealer" means any dealer who purchases goods, inside the state and re-sales such goods exclusively within the state to person who purchase the goods for his own use and not for re-sale. Stones are purchased from stone crushing unit mostly by works contractors or dealers dealing with house building material. A portion may also purchased by consumers. In former case both purchase stones for use in execution of works contract which is a deemed sale or for re-sale. In the background of above premises, stone crushing unit can not be regarded as retail dealer as per the explanation in section 20 of the Assam Value Added Tax Act, 2003 and therefore they can not be granted GRN.


In view of the above position, all Assistant Commissioner of Taxes/Superintendents of Taxes are requested to verify such cases and do the needful as per norms.


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

Memo No.CTS-84/2007/69-A
Copy to :-

Dated Dispur, the 1st October 2008.

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information
2. The Addl. Commissioner 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.


Commissioner of Taxes, Assam,
Guwahati-6.