

No. CTS-58/2005/121

Dated Guwahati, the 19th September/ 2006.

Sub : Clarification whether after implementation of VAT, the dealer can continue to charge 'Zero' Sales tax that was available to him before implementation of VAT and if 'Zero' tax is not available then what is the applicable rate of tax to be charge on sale price in the invoice on the item Nitrogen .

Extract of the order

After implementation of Assam Value Added Tax Act,2003, the existing Assam Industrial (Sales Tax concession) was replaced by Assam Industrial Tax Remission Scheme,2005. As per the provision of the said Scheme the dealer have to charge the applicable rate of tax and concession is allowed in the form of remission as per the said Scheme.

In view of above the petitioner is not entitled to charge 'zero' Sales Tax which was available to him prior to implementation of Value Added Tax and tax has to be charge @ 4% on sales price of Nitrogen being item covered under entry at Sl. 41 of the second Schedule appended to the Act.

Sd/- (U. C. Sarmah)
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