

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

ORDER

Dated Guwahati the 01/02nd February, 2011

No. CTS-77/2007/284 : M/s. Bharat Electronics Ltd., Chatterjee International Centre, 3rd Floor, 33A, Jawaharlal Nehru Road, Kolkata-71 filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether persons liable to deduct VAT under section 47 of the Assam Value Added Tax Act, 2003 are liable to deduct tax from dealers registered outside the State of Assam against supply of goods in the course of inter state trade and commerce against 'C' Form.

Shri Harish Kumar Agarwalla, C.A., appeared on behalf of the petitioner and placed his submission. He submitted that the petitioner is a registered dealer in the State of West Bengal. They are supplying goods to Assam Energy Development Agency (AEDA) in Assam in course of interstate trade or commerce. The goods are sent to Assam against Road Permit of AEDA and AEDA is issuing 'D' Forms to them.

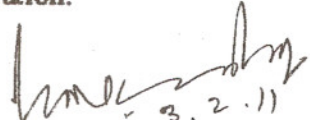
Perused the submission. As the goods are supplied in the course of interstate trade or commerce and AEDA has procured the items against their Road Permits, no tax has to be deducted at source by AEDA. However AEDA has to pay the entry tax on the items so procured if such goods are specified goods under the AET Act, 2008. Further AEDA can not issue 'D' Forms as the said form is already abolished under the CST Act, 1956 w.e.f. 01-04-2007.

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

Dated Dispur, the 3rd February, 2011.

Memo No. CTS-77/2007/284 -A
Copy to :-

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Bharat Electronics Ltd., Chatterjee International Centre, 3rd Floor, 33A, Jawaharlal Nehru Road, Kolkata-71 for information.


(M. H. A. Choudhury),
Addl. Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
