

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

ORDER

Dated Guwahati the 10th March, 2011

No.CTS-50/2005/222: M/s Madhabi Electro & Construction Co., Nagaria Satra, Cinnamara, Jorhat filed an application under Section 105 of the Assam Value Added Tax Act '2003' seeking clarification as to whether tax under AVAT Act '2003' is applicable on job of cleaning done by menial labour in Secretariat Administration Department premises ordered by SAD (N) branch.

Shri Nabajyoti Mahanta, Managing partner of the firm appeared and placed his submission. He submitted that the job of cleaning done in Secretariat Administration department premises involves sweeping of floor, working of toilets and dusting of furniture etc. done by labours employed by them. There is no transfer of property involved in the job. Hence VAT is not leviable. He also submitted the copy of job order No.SI (N) 322/2006/pt/65 dtd 29-12-2009 & SI(No)322/2006/pt/75 dtd 03-05-2010 which is examined.

From the above, it is clear that the work order is purely of cleaning through menial labour and there is no transfer of property in goods. Therefore, it is clarified that there is no liability of VAT against the work order.

Sl/
Sanjay Lohiya,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No. CTS-50/2005/222-A
Copy to :-

Dated Dispur, the 14th March, 2011.

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. Madhabi Electro & Construction Co., Nagaria Satra, Cinnamara, Jorhat for information.

R. D. Borah
14/3/2011
(R. D. Borah),
Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

M. D. S.
14/3/2011