

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

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ORDER

Dated Guwahati the 10 July, 2012

No.CTS-29/2008/337 : M/s. Prem Kumar & Company, 187 Maharshi Debnath Road, Kolkata (WB) filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether the work of transportation including loading and unloading of materials undertaken by the firm will attract levy of tax under the provisions of the Assam Value Added Tax Act, 2003. The application is found to be in order, hence admitted.

Shri D.R.Sethia, Advocate appeared on behalf of the firm and filed his submission. He submitted that they have received a tender from N.F.Railway, Maligaon for carriage of PSC Line/ Special sleepers such as points and xing, Br. Approach, Br. deck, SEJ, L-xing and derailing switch etc. from sleeper factory of Mirza, Jagiroad and New Jalpaiguri and unloading and stocking the same in selected location between Rangapara North and North Lakhimpur section in connection with G.C.work of PRAn-NLP Section. He also submitted copy of tender CE/CON/RPAN-NLF/Carriage/ 2011/03 .Perusal of the work order reveals that the work is of purely service of transportation including loading and unloading of materials and dose not involve any transfer of property in goods.

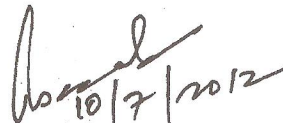
It is therefore clarified that any activity of transportation of goods which does not involve any transfer of property in goods shall not be eligible to works contract tax under the provisions of the Assam Value Added Tax Act, 2003 and hence the provision relating to deduction of tax at source shall not be applicable. Further from the agreement it is found that the effective control of transport vehicles are not shifted to N.F.Railway, hence the contractor is not liable under lease contract also.

( Dr. J.B. Ekka),  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6

Memo No. 29/2008/337- A  
Copy to :-

Dated Dispur, the 10<sup>th</sup> July, 2012.

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. Prem Kumar & Company, 187 Maharshi Debnath Road, Kolkata (WB) for information.

  
10/7/2012  
(R.D.Borah)

Joint Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

  
M.D.S.  
10/7/2012