

Mayur R. Parekh

28 Whether Assam Value Added Tax can be levied on paints by the Taxation Department of the State by treating the nature of works as works contract resulting in transfer of property in paints during the restoration and reconditioning work? Held : NO By this writ petition filed under Article 226 of the Constitution of India, the petitioner has assailed (i) the assessment order dated 10.08.2010 passed by the Deputy Commissioner of Taxes, Jorhat, and (ii) the revisional order dated 18.02.2015 passed by the Additional Commissioner of Taxes, Assam. The respondent authorities had considered paint consumed during restoration and reconditioning of vehicles at Authorised Service Station as transfer of property of paints and nature of works was considered as works contract in spite of the fact that on the same work, the Central Government was collecting service tax. Thus, the only issue which is required to be determined is whether Assam Value