

Dhaval Talati

23 How to determine transaction of lease liable to tax under the VAT Act? Facts of the Case The appellant agreed to provide services of truck-mounted hydraulic cranes with crew to ONGC for carrying out its various operations. The appellant had to approach the High Court on the threat given by ONGC to deduct tax at source under the VAT Act in respect of the services provided by the appellant. Similar petitions were filed before the learned Single Judge of the Gauhati High Court. The learned Single Judge dismissed the petitions by holding that the contract was for the transfer of the right to use the goods and, therefore, there is a liability under the VAT Act and the Sales Tax Act. Further, the appellants filed writ appeals before the Division Bench. By the impugned judgment, the Division Bench dismissed the writ appeals by hol.....