

Office of the
Joint Commissioner of Sales Tax (HQ) I
9th floor, Vikrikar Bhavan,
Mazgaon, Mumbai - 400 010.

To,

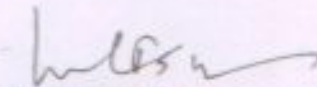
Infotech Software Dealers Association
12, Riddhi Siddhi, C.S. Complex,
Dahisar East,
Mumbai - 400 068.

No.DC(A&R)/Clarification/2011/5/ADM-6/B- 23 dated 11-1-2012

Sub : Clarification on applicability of VAT on Computer Software.

Ref : 1. Your letter No.ISODA/HO/DEC/01 dated 01.12.2011.
2. This office letter No.DC(A&R)/Schedule Entry/Tax Rate/
2009/14(3)/Adm-6/B-742 dated 30.12.09.

With reference to the above subject and to this office letter referenced at Sr. No. 2, it is hereby informed that VAT is to charged on total value of Basic Price plus Service Tax.



(G.B. Indurkar)

Joint Commissioner of Sales Tax (HQ) I
Maharashtra State, Mumbai.