

Office of the
Joint Commissioner of Sales Tax,
(H.Q.)1, M.S.
Vikrikar Bhavan, 9th floor,
Mazgaon, Mumbai-400 010.

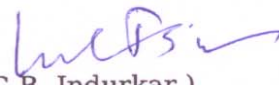
✓ To
Shri Biren Shah,
Regional Secretary (West),
Infotech Software Dealers Association,
12, Riddhi Siddhi,
C.S. Complex,
Dahisar East,
Mumbai-400 068.

No.DC(A&R)/Schedule Entry/2009/14(3)/Adm-6/B -742 Mumbai, dated 30/12/09
Tax Rate

**Sub.: VAT on Packaged / Licensed Information Technology
(IT) Software.**

Ref.: Your letter No.ISODA/July 2 dated 10/07/2009.

With reference to the subject mentioned above, it is hereby informed that Packaged / Licensed IT Software is **goods** and liable to VAT @ 4%. Whether Service Tax is leviable on same is immaterial.


(G.B. Indurkar.)
Joint Commissioner of Sales Tax
(H.Q.)1, M.S. Mumbai.