

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

Circular No: 8/2015

No: CTMS-6/2014/35

Dated, Dispur the 17th July, 2015.

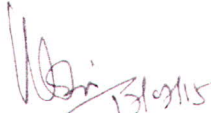
Sub : Use of information from AGRICULTURAL MARKETING INFORMATION NETWORK to calculate approximate/ accruable tax liability in the case of agricultural products such as Jute and Arecanut (Supari).

It has been given to understand that some agricultural commodities with high value are under-invoiced to evade tax dealing advantage of informal market system in agricultural field in the State. In this background and to ensure transparent and objective system, the following procedure has been laid out for strict compliance of all concerned in the State.

The Directorate of Marketing & Inspection (DMI), Ministry of Agriculture, Government of India regularly provides, amongst others, information on the price of agricultural products through its website the 'AGRICULTURAL MARKETING INFORMATION NETWORK- AGMARKNET' with the URL www.agmarknet.nic.in.

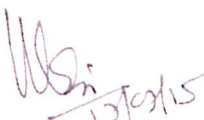
All assessing officers are therefore directed to refer to the relevant price of agricultural products such as jute and arecanut (Supari) hosted in the AGMARKNET by the said department of Government of India while making assessments or fixing additional security as the case may be, as provided under the AVAT Act 2003 or the CST Act,1956. The price referred to shall pertain to the respective local market from which the product is purchased and the market recorded accordingly. However, in case the local market is not reflected in the list of markets shown in AGMARKNET, then the average price as provided in AGMARKNET should be taken into consideration. Further, the price finally determined by the assessing officer should in general not vary beyond ten percent of the price provided by the aforementioned government department.

A link to the URL- www.agmarknet.nic.in. shall be provided on the TIMS login page. A guide to navigate AGMARKNET website is attached herewith. All officers concerned are requested to follow the directions scrupulously.


(Dr. Ravi Kota, IAS)
Commissioner of Taxes, Assam

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The PS to the Addl. Chief Secretary to the Chief Minister (as FM) for favour of kind information.
3. The Addl. Commissioner of Taxes/ Joint Commissioner of Taxes (All), Head Office for information.
4. The Deputy Commissioner of Taxes (All Zones) for information and necessary action.
5. The Assistant Commissioner of Taxes/ Superintendent of Taxes (All Unit and Check Post) for information and necessary action.
6. Circular file.

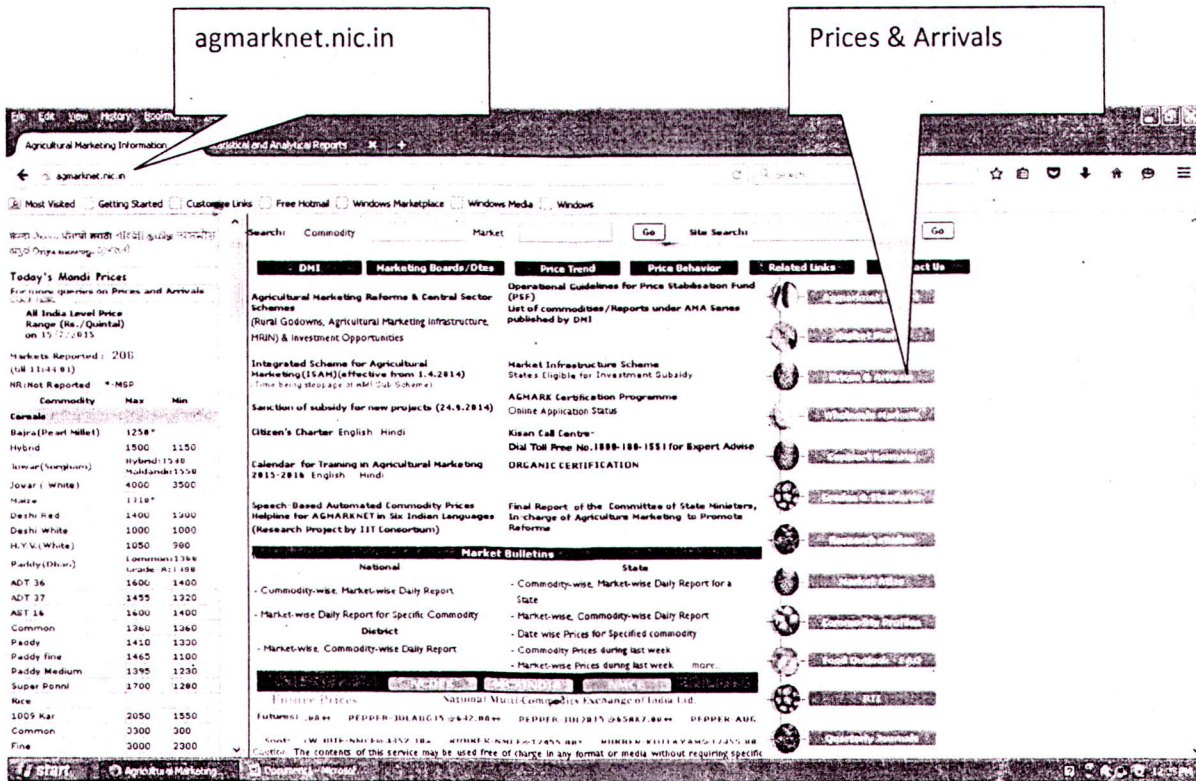

(Dr. Ravi Kota, IAS)
Commissioner of Taxes, Assam

Guide to navigation of the AGMARKNET website to locate 'Market wise Wholesale Prices Weekly Analysis' for selected commodities [Arecanut(Betelnut/Supari) & Jute]

1. Use link provided on TIMS home page or use URL "www.agmarknet.nic.in"



2. Click on "Prices & Arrivals" on the right hand side



3. Click on "Weekly / Monthly Analysis"

Weekly / Monthly Analysis

The screenshot shows the 'Agricultural Marketing Information' website. On the left, there is a 'Today's Mandi Prices' table. The main content area is divided into several sections: 'DMI', 'Marketing Boards/Dias', 'Price Trend', 'Price Behavior', and 'Related Links'. A callout box points to the 'Weekly / Monthly Analysis' link in the 'Related Links' section.

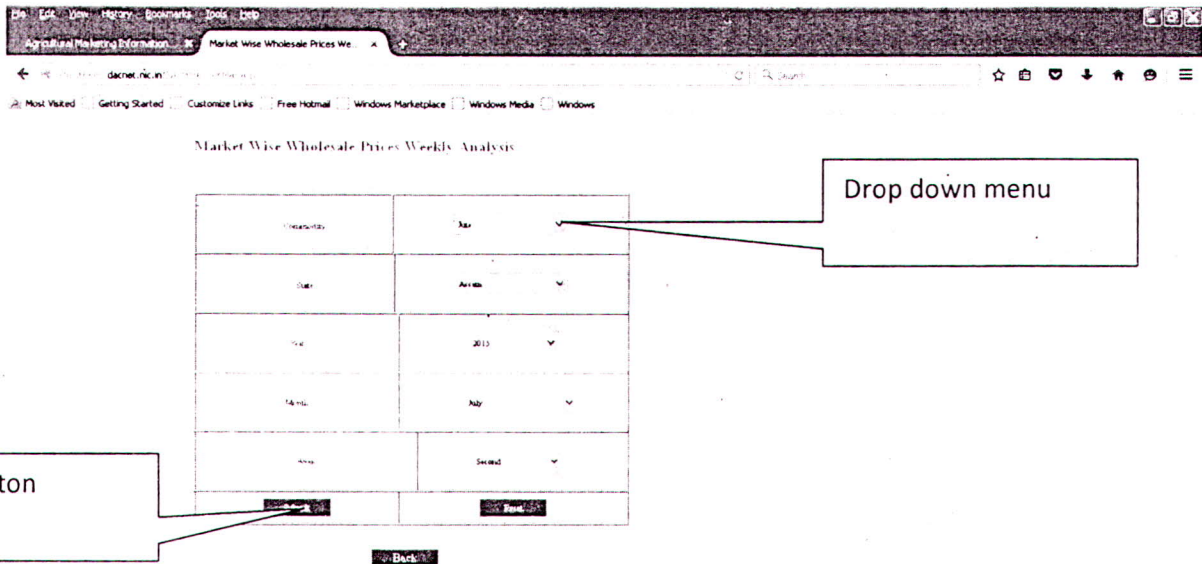
Commodity	Max	Min
Cereals		
Maize (Pearl Millet)	1250*	
Hybrid	1500	1150
Jowar (Sorghum)	Hybrid 1500	Multigrain 1350
Jowar (White)	4000	3500
Maize	1718*	
Deshi Red	1400	1300
Deshi White	1000	1000
H.V.V.(White)	1050	960*
Paddy (Dhan)	Common 1200	Grade A 1100
ADT 36	1600	1400
ADT 37	1455	1320
ADT 16	1600	1400
Common	1360	1360
Paddy	1410	1330
Paddy fine	1465	1100
Paddy Medium	1395	1230
Super Ponnal	1700	1280
Rice		
1009 Kar	2050	1550
Common	3900	300
Fine	3000	2300

4. Select "Market wise Wholesale Prices Weekly Analysis"

The screenshot shows the 'Statistical and Analytical Reports' page. It features four columns of report links: 'State wise Reports', 'District wise Reports', 'Market wise Reports', and 'Market wise Reports (All Districts)'. A callout box points to the 'Market wise Wholesale Prices Weekly Analysis' link in the 'Market wise Reports' column.

State wise Reports	District wise Reports	Market wise Reports	Market wise Reports (All Districts)
State wise Wholesale Prices Monthly Analysis	District wise Wholesale Prices Monthly Analysis	Market wise Wholesale Arrivals Monthly Analysis	Market wise Wholesale Arrivals Monthly Analysis
State wise Variety wise Prices Monthly Analysis	District wise Variety wise Prices Monthly Analysis	Market wise Wholesale Prices Monthly Analysis	Market wise Wholesale Prices Monthly Analysis
State wise Wholesale Prices Weekly Analysis	District wise Wholesale Prices Weekly Analysis	Market wise Variety wise Prices Monthly Analysis	Market wise Wholesale Prices Weekly Analysis
State wise Variety wise Prices Weekly Analysis	District wise Variety wise Prices Weekly Analysis	Market wise Wholesale Arrivals Weekly Analysis	Market wise Wholesale Arrivals Weekly Analysis
		Market wise Wholesale Prices Weekly Analysis	Market wise Wholesale Prices Weekly Analysis
		Market wise Variety wise Prices Weekly Analysis	Market wise Wholesale Prices Weekly Analysis

- Set the search criteria using the drop down menu to fetch the required information and click the 'SUBMIT' button.



- Use the information provided to determine price of the commodity for the purpose of assessment/ fixing security in the form of advance tax.

Report

Market wise Wholesale Prices Weekly Analysis for Arecanut (Betelnut Supari) in Assam July, 2015

Export to Excel

Main Menu

Market	Prices 09-15 Jul 2015	Prices 01-08 Jul 2015	Prices 24-30 Jun 2015	Prices 09-15 Jul 2014	% Change (Over Previous Week)	% Change (Over Previous to Previous Week)	% Change (Over Previous Year)
Dhekajali	13390	13950.31	13786.25	2369.92	-4.02	-2.87	465
Dhung	13180.01	13209.6	12876.86		-0.22	2.35	—
Goalpara	25000	25000	25000	36587.3	0	0	-31.67
Golaghar			2500		—	—	—
Goreswar	30000	30000	29000	26727.27	0	3.45	12.24
Hailakandi	21000	21000	21000		0	0	—
Howly	23000	23000	13071.52		0	75.96	—
Karmganj	21000	21000	21000	20555.56	0	0	2.16
Kharajeba			3400		—	—	—
P.O							
Uparhah	1300	1300	1300	1951.59	0	0	-33.39
Guwahati							
Sivasagar				1943.33			
Average	18433.75	18537.49	15593.85	13362.14			

As per the data reported by APMCs
