

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES:::ASSAM:::GUWAHATI.

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( Circular No.2/2016 )

Dated Dispur, the 1<sup>st</sup> July, 2016.

No. CTS-58/2002/184: Whereas it has come to the notice of the undersigned that the Drawing and Disbursing Officers of some Govt Departments and public sector undertakings are issuing TDS Certificate in Form-29 without enclosing the photocopy of the challans. In pursuance of section 47 of the Assam Value Added Act, 2003 the person or the drawing and Disbursing Officer who deducts or deposits any amount under the Assam Value Added Tax Act, 2003 after deducting the same at source, shall within 7 days from the date of deposit of the amount deducted from the payment made to the dealer/contractor issue to the dealer/contractor a certificate of tax deduction in Form-29 in duplicate. The form-29 i.e. the certificate of tax deduction at source should invariably be accompanied with the extract of the TDS of the dealer/contractor from whom the tax is deducted at source and attested photocopy of the challan. The accompaniment of the extract and the photocopy of the challans are very imperative for credit of tax deducted at source into the account of the respective contractor/dealer from whom such deduction of tax at source have been made. Moreover, this is a statutory requirement on the part of the Drawing and Disbursing Officers in pursuance of rule28(1)(d) of the Assam Value Added Tax Rules, 2005 read with Sec.47 of the Assam Value Added Act, 2003.

Therefore, in view of the above, you are requested to comply with the statutory provision in respect of TDS under section 47 of the Assam Value Added Act, 2003 and issue TDS certificate in form-29 in duplicate along with copy of extract and attested photocopies of the challans.


Any deviation of statutory provision will invite penal action on the concerned Drawing & Disbursing Officer under the provisions of the Assam Value Added Act, 2003.

Sd/-  
( Anurag Goel),  
Commissioner of Taxes, assam,  
Guwahati.

Memo No. CTS-58/2002/184-A  
Copy to:-

Dated Dispur, the 1<sup>st</sup> July, 2016.

1. The Chief Secretary to the Government of Assam, Dispur, Guwahati-6 for favour of kind information.
2. The Addl. Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
3. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour fo kind information.
4. The Accountant Genera (Audit), Assam, Maidamgaon, Beltoal, Guwahati-29 for favour of kind information.
5. The PS to the Hon'ble Minister, Finance, Assam, Dispur, Guwahati-6 for favour of kind information of the Hon'ble Minister.
6. All Heads of Departments, \_\_\_\_\_.
7. The Deputy Commissioners of Taxes/All Assistant Commissioners of Taxes/All Superintendents of Taxes for information and necessary action.
8. Circular File.

  
( Anurag Goel),  
Commissioner of Taxes, assam,  
Guwahati.

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