

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

(Circular No.04/2016)

No. CTS-81/2007/404

Dated Dispur, the 29th August/2016.

Sub:- Issue of Tax Clearance Certificate under the Assam Entry Tax, 2008 to Textile dealers.

It has been represented by Assam Textile Merchants' Association that the dealers dealing in textile and registered under the Assam Entry Tax Act, 2008 are not issued "Tax Clearance Certificate" for want of which the transporters are not accepting consignments of textiles.

After careful consideration of the matter, it appears that for transportation of textiles, a valid "Tax Clearance Certificate" is required as per provision of section 9 of the Assam Entry Tax Act, 2008 read with section 75 of the Assam Value Added Tax Act, 2003.

Hence, in order to facilitate transportation of textiles, all the Assistant Commissioners of Taxes/ Superintendents of Taxes of all Unit Offices are instructed to issue "Tax Clearance Certificate" (in Form 63) manually to the registered dealers/ importers of textiles subject to their satisfaction about filing of upto date returns and payment of due taxes till the system of issue of online Tax Clearance Certificate under Assam Entry Tax Act, 2008 is available.

(Anurag Goel)

Commissioner of Taxes, Assam
Dispur, Guwahati-6.

Memo No CTS-81/2007/404-A

Dated Dispur, the 29th August/2016.

Copy forwarded to:-

- (1) The Commissioner & Secretary to the Government of Assam, Finance (Taxation, Department) Dispur, Guwahati-6.
- (2) The Addl. Commissioner of Taxes / Joint Commissioner of Taxes(ALL) for information.
- (3) The Deputy Commissioner of Taxes, Zone (ALL) for information.
- (4) The Assistant Commissioner of Taxes/Superintendent of Taxes (ALL) for information and necessary action.
- (5) Circular file.

Commissioner of Taxes, Assam
Dispur, Guwahati-6.