

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

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**ORDER**

Dated: Dispur the 2<sup>nd</sup> May/2015

NO. CTS-40/2013/49 : Shri Topesh Kanti Bhattacharyya, Tax Consultant of Kamarpatty, Fancy Bazar, Guwahati filed an application under Section 105 of the AVAT Act seeking clarification as to whether endorsement of documents relating to import of taxable goods other than through road transport is mandatory.

Shri Bhattacharyya appeared and placed submission. He submitted that as per provision of Assam Value Added Tax Act & Rules endorsement of documents relating to import of taxable goods is mandatory if consignment of taxable goods entered into Assam other than through road transport. He further pleaded that the view of the many dealers as well as tax officials that when the tracking number is generated then the endorsement of documents is not necessary, as it will be duplicacy of work.

Heard the querist. It is clarified that as per Rule 43 of the AVAT Act 03 such endorsement is mandatory in case of import of goods other than through road transport. Till the Rule is amended, the endorsement of documents relating to import of goods other than through road transport should be followed in letter and spirit.


Sd/-  
(Dr. Ravi Kota)  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Memo No.CTS-40/2013/49-A

Dated Dispur, the 2<sup>th</sup> May, 2015.

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Additional Commissioners of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioner of Taxes , (All) for information.
4. The Assistant Commissioner of Taxes, (All) for information.
5. Sri Topesh Kanti Bhattacharyya. Tax Consultant of Kamarpatty, Fancy Bazar, Guwahati for information.

  
(A. Choudhury)  
Joint Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.