

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

(Circular No.1/2015)

No. CTS-58/2002/36

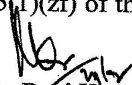
Dated Dispur, the 24th February, 2015.

Sub : Deduction of tax at source and deposit thereof into Government account in respect of purchases of food, refreshment, snacks etc.

WHEREAS, it has come to the notice of this Commissionerate that many DDOs under the Government are not deducting tax at source from the concerned vendors/suppliers at the time of payment of bills in respect of supply of goods, refreshments, snacks etc. in gross violation of the provisions of section 47(3) of the Assam Value Added Tax Act, 2003; and

WHEREAS, it is once again reiterated that provisions of the said Act and the Rules made thereunder require deposit of deductible tax at source into Government account within ten days from the expiry of the month in which payment of bills are made to vendors/suppliers.

It is, therefore, brought to the notice of all concerned that failure on the part of any Drawing & Disbursing Officer or any person responsible for paying sale prices to the vendors/suppliers renders him liable to imposition of penalty to the extent of twice the amount of tax so deductible at source, which is to be recovered from the defaulting DDO or such responsible person along-with the principal amount of deductible tax at source. Such defaulting DDOs or the person responsible for paying sale prices are also liable to criminal proceeding **in their personal capacity** as per provisions of section 85(1)(zf) of the charging Act.

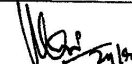

(Dr. Ravi Kota),
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-58/2002/36-A

Dated Dispur, the 24th February, 2015.

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information and necessary action.
2. The Assistant Commissioner of Taxes/Superintendent of Taxes (All) for information and necessary action.
3. All Drawing & Disbursing Officers, _____
for information and necessary action.


Commissioner of Taxes, Assam,
Guwahati.
