

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

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(CIRCULAR NO. 05/2015)

No.CTS-81/2007/396

Dated Guwahati, the 15th May, 2015.

- Sub. : Assessment under the Central Sales Tax Act, 1956.  
Ref. : Earlier Circular Nos.- 9/2009, 28/2009, 4/2011, 2/2012 & 6/2013.

All Assistant Commissioners of Taxes/ Superintendents of Taxes were directed to take up audit assessment of all dealers registered under the Central Sales Tax Act, 1956 in their jurisdiction under section 7(1) having annual inter-state sales turnover including stock transfer and export of Rs. 10 lakhs or more for central sales tax returns for the years upto 2010-2011 excluding, those dealers, who have been taken up for audit assessment vide circulars under reference. It is expected that as instructed vide circular under reference, audit assessment for the years upto 2010-11 have already been completed.

Now, the officers are directed to complete audit assessment under the Central Sales Tax Act, 1956 of such dealers upto the year 2013-2014 within 31-12-2015.

Any failure or deviation shall be viewed seriously.

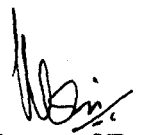
Sd/-  
( DR. RAVI KOTA )  
Commissioner of Taxes, Assam,  
Guwahati-6.

Memo No. CTS-81/2007/396-A

Dated Guwahati, the 15<sup>th</sup> May, 2015.

Copy to :-

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Addl. Commissioner of Taxes (All)/ Joint Commissioners of Taxes (All), Head office for information.
3. The Deputy Commissioners of Taxes (All) for information and necessary action.
4. The Assistant Commissioners of Taxes/ Superintendents of Taxes (All Units & Check Posts) for information and necessary action.
5. Circular file.

  
Commissioner of Taxes, Assam,  
Guwahati-6.

AR.  
15/5/15

