

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

(Circular No. 8/2016)

No. CTS-81/2007/407

Dated Dispur, the 17th September, 2016.

Sub : Audit assessment in respect of proposal for refund.

It is observed that some dealers show huge refundable excess Payment in annual returns filed by them. If audit assessments of such returns are not taken up promptly, the process of refund gets delayed which may subsequently create difficulties in processing such refund petition.

Therefore, all concerned officers are directed that on completion of a financial year and after submission of annual return, such officers shall verify such cases and if substantial refund is shown in the annual return, such cases may be referred for audit assessment. In this connection, the earlier Circular No.19/2008 issued vide No.CTS-81/2007/242 Dated 30.08.2008 may be referred to wherein direction was issued that before processing refund application, cases should be taken up for audit assessment and ascertain the genuineness of the claim and send copy of the audit assessment along with the refund proposal to the Deputy Commissioner of Taxes if the claim of refund is more than Rs. 3 lakh.

These instructions should be followed strictly.

Sd/-

(A.Goel, IAS)

Commissioner of Taxes, Assam,
Guwahati-6.

Memo No. CTS-81/2007/407-A

Dated Dispur, the 17th September, 2016.

Copy to :-

1. The Additional Chief Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Government of Assam (Finance) Taxation Department, Dispur, Guwahati-6 for favour of kind information.
3. The PS to the Hon'ble Minister of Finance, Assam, Dispur, Guwahati-6 for favour of kind appraisal of the Hon'ble Minister of Finance.
4. The Additional Commissioner of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
5. The Deputy Commissioners of Taxes (All) for information and necessary action.
6. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
7. Circular file.

(A.Goel, IAS)

Commissioner of Taxes, Assam,
Guwahati-6.