

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

(Circular No.2/2017)

No. CTS-81/2007/Pt/38

Dated Dispur, the 21st January, 2017.

Sub : Assam Taxation (On Specified Lands) (Amendment) Act, 2016.

Ref : Circular No.7/2016 issued vide this office letter No. CTS-81/2007/406-A dated 07.09.2016

As you are aware that Government vide Notification No. LGL.42/2004/124 dated 26.08.2016 had amended provision of the Assam Taxation (On Specified Lands) (Amendment) Act, 2016. As per the amended provision, the rate of specified land tax on tea estate where aggregate area of specified land held by an owner does not exceed forty hectares, shall be fifteen paise. The earlier rate was twenty-five paise. Further, the rate of tax to be deducted by the bought tea leaf factories in such cases shall also be fifteen paise. Accordingly, this Commissionerate vide Circular No.7/2016 had informed all concerned regarding the said amended provisions. In spite of such amended provision, there are reports that some bought tea leaf factories are still continuing to deduct tax at the earlier rate of twenty-five paise instead of fifteen paise.

Therefore, all prescribed authorities are directed to bring to the notice, the said amended provisions to all the small tea growers under their jurisdiction whose aggregate area of specified land is below forty hectares and also to the owners of the bought tea leaf factories, so that the correct rate of tax is levied and deducted.


(Anurag Goel),

Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-81/2007/Pt/38-A

Dated Dispur, the 21st January, 2017.

Copy to:-

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur for favour of kind information.
2. The Addl. Commissioner of Taxes/Joint Commissioner of Taxes (all) for information.
3. The Deputy Commissioner of Taxes (all) for information.
4. The Assistant Commissioner of Taxes/Superintendent of Taxes (all) for information and necessary action.


(Anurag Goel),

Commissioner of Taxes, Assam,
Guwahati.
