

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

No. CT /COMP-49/2013/7

Dated Dispur, the 4th Jun, 2015.

(Circular No. 6/2015)

Sub : Online issuance of 'C' & 'F' form.

Taxation Department has started a new e-service for issuance of online 'C' and 'F' forms which has been made operational from 01.06.2015. For the interstate purchase/stock transfer made from **1st April/2015 onwards**, issuance of system generated 'C' & 'F' is made mandatory. For the previous periods (prior to April 2015), process of issuing manual forms will continue. The basic requirements and procedures to avail this e-service are as follows:

1. To avail this e-service, dealers must be registered under both Assam Value Added Tax Act/2003 (AVAT) and Central Sales Tax Act/1956 (CST) and the registration details under both the Acts must be available in the dealer's online profile (Profile that is created at the time of issuing of user ID and password for availing online services). Therefore for availing the above-mentioned e-service, dealers have to obtain user ID and password for online services from the concerned Unit office. The dealers who already have user ID and password for online services need not take separate user ID and password.
2. For dealers who intend to obtain 'C' & 'F' forms, the same can be requested by furnishing invoice details using 'Add Invoice' option.
3. For dealers registered under composition scheme for works contract, 'C' & 'F' form can be also requested by furnishing invoice details using 'Add Invoice' option.

The above instructions may be taken note of at the time of issuance of online 'C' & 'F' form.


(Dr. Ravi Kota, IAS)

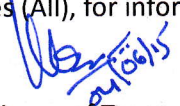
Commissioner of Taxes, Assam
Dispur, Guwahati – 6.

Memo No. CT /COMP-49/2013/7-A

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Copy to :-

1. The Deputy Secretary to the Govt. of Assam, Finance (Taxation) Department, for favour of kind information.
2. Add. Commissioner of Taxes/ Joint Commissioner of Taxes (All), for information.
3. Deputy Commissioner of Taxes (All), for information.
4. Assistant Commissioner of Taxes/ Superintendent of Taxes (All), for information.
5. Circular file.


Commissioner of Taxes, Assam
Dispur, Guwahati – 6.
