

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

No. CT /COMP-49/2013/22

Dated Dispur, the 6th March, 2017.

(Circular No. 05/2017)

Sub : Online issuance of Road Permit (Form No. 62)

Taxation Department has launched a new e-service for issuance of online Road Permit (Form No. 62) for registered dealer under the Assam Value Added Tax Act/2003 (AVAT) and the Assam Entry Tax Act,2008, which has been made operational from 06.03.2017. The existing manual form will also continue simultaneously until further orders. For unregistered dealer/individual/organization/firm, issuance of Road Permit will continue as per the existing manual procedure until further orders. The basic requirements and procedures to avail this e-service are as follows:

1. The registration details under both the Acts must be available in the dealer's online profile (Profile that is created at the time of issuance 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 offices. The dealers who already have user ID and password for online services need not take separate user ID and password.
2. The two modules viz. "Online Vehicle Data Entry" & "Online Road Permit" are dependent on each other. The concerned dealer, who proposes to generate & issue Road Permit to a particular Transporter for Online Vehicle Data Entry, should incorporate the name/Registration number of the transporter under the Assam Value Added Tax Act, 2003/user ID of the Transporter, which is a mandatory field. For this purpose, there are 3 options for selection of transporter:
 - iv. Registered Transporter (Assam Value Added Tax Act, 2003),
 - v. Unregistered Transporter,
 - vi. Self (The dealers who intend to carry his own goods).
3. In case of dealers who intend to import goods though "Registered Transporter", the concerned dealer has to declare the registration number under the Assam Value Added Tax Act, 2003 of the concerned Transporter at the time of generation of online Road Permit.
4. In case of dealers who intend to import goods though "Unregistered Transporter" shall follow the below mentioned procedures:

- c) The concerned Unregistered Transporter has to apply for user ID and password for "Online Vehicle Data Entry", which can be obtained online. After generation of user ID and password for "Online Vehicle Data Entry", the concerned Unregistered Transporter has to pass on the user ID and the name of the Transporter to the concerned dealer who proposes to generate the "Online Road Permit".
 - d) The concerned dealer will select the "Unregistered Transporter" option and will select the Transporter name/user ID from the dropdown list for generation of online Road Permit.
5. In case of both "Registered" and "Unregistered" Transporters, the vehicle data entry and generation of vehicle tracking ID shall be done by the transporter.
 6. The dealers who intend to carry his own goods shall select the "Self" option to generate the "Online Road Permit", provided the dealer should have user ID and password for availing online services including "Vehicle Data Entry" option. The dealers who do not have user ID and password for online services, have to apply to concerned jurisdictional authority for issuance of same incorporating "Vehicle Data Entry" option. The dealers who already have user ID and password for online services but do not have "Vehicle Data Entry" option, need not take separate user ID and password, but have to get the "Vehicle Data Entry" option included by sending a request to the jurisdictional authority.



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Commissioner of Taxes, Assam
Dispur, Guwahati – 6.

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6. The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Department, for favour of kind information.
7. Add. Commissioner of Taxes/ Joint Commissioner of Taxes (All), for information.
8. Deputy Commissioner of Taxes (All), for information.
9. Assistant Commissioner of Taxes/ Superintendent of Taxes (All), for information.
10. Circular file.



Commissioner of Taxes, Assam
Dispur, Guwahati – 6.
