GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES::::::::ASSAM::::::::GUWAHATI.
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(Circular No.15/2010)

No. CTS-81/2007/296 Dated Dispur, the 23rd August, 2010.

Sub : Inter-state sale made by the Bonded Warehouse.

It has come to notice that many bonded warehouses are showing inter-state sale of liquor. It is apprehended that many such dealer may be showing local sale as inter-state sale thereby evading sales tax 27% over and above the excise duty payable. In such a scenario the State is losing substantial amount of revenue.

It is, therefore, impressed upon all concerned to conduct thorough VAT audit of such cases. The officers should not only rely upon 'C' forms produced by the dealer. It is necessary to verify actual movement of goods. In such cases, proof of receipt of payment of goods, proof of despatch, proof of payment of freight to the transporter, proof of movement through concerned Checkpost, relevant excise documents of importing State and Assam may be insisted upon.

In cases where VAT audit has already been completed without taking into consideration above-mentioned checks the Deputy Commissioners of Taxes of Zones may take up suo-moto revision. The Deputy Commissioner of Taxes of Zones shall collect list of bonded warehouse zone-wise where VAT audit has been completed without such detailed verification.

The Zonal Deputy Commissioners of Taxes will submit a detailed report of audit assessments already done and under process within one month without fail.

(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-81/2007/296-A Dated Dispur, the 23rd August, 2010.

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. Commissioners of Taxes/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) for information and necessary action.
5. The Central VAT Audit Team, Head Office for information and necessary action.
6. Circular file.

(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Guwahati.

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