

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

(Circular No. 8/2014)

No. CTS-81/2007/388

Dated Dispur, 12th DEC.'14.

Sub. :- Arrear collection drive.

It is observed with concern that substantial amount of arrear taxes is lying unrealized with the recovery offices despite repeated direction to streamline the functioning aimed at minimizing the huge revenue blocked as arrear. Against a total arrear of Rs.293955.58 lacs as on 30-9-2014 the realization is Rs. 849.98 lacs only.

In the context of dismal performance of the recovery offices so far, and cumulative rise of amount of arrear, it is decided to organise a collection drive for the recovery of arrear taxes for a fortnight commencing from 19-1-15 to 7-2-15.

It is reiterated that the collection fortnight is not to be perceived as an annual ritual and should be observed with due diligence, dedication and sole purpose of collecting arrear taxes.

The drive will be a joint exercise by the unit and recovery offices and a joint action plan should be chalked out well in advance under the supervision and guidance of Zonal D.C.T.

The cases taken up including invariably the big cases will be monitored evaluate the execution of action plan by the recovery offices and unit offices and any remissness in the fruitful execution of the programme will be dealt with sternly.

Guideline to be followed by all the Deputy Commissioner of Taxes (Zones), Assistant Commissioner of Taxes and Superintendent of Taxes, Units and the Superintendent of Taxes (Recovery) during the fortnight Drive w.e.f. 19-1-2015 to 7-2-2015.

- 1) Deputy Commissioner of Taxes (Zones) to ensure that Superintendent of Taxes (Recovery) under his Zone has issued notice, show cause notice/ arrest warrant/ attachment of movable properties etc. on case basis against all the big Certificate Debtors on or before 29-12-2014.
- 2) The Deputy Commissioner of Taxes (Zones) to ensure that Superintendent of Taxes (Recovery) collects the necessary particulars of certificate Debtor from concerned Assistant Commissioner of Taxes and Superintendent of Taxes on or before 31-12-2014, if such particulars were not available in recovery offices.
- 3) Superintendent of Taxes (Recovery) should prepare a detailed list of warrant of arrest issued against the Certificate Debtors, which were not materialized. A copy of the list should be forwarded to the Apex Office for information.
- 4) Deputy Commissioner of Taxes alongwith Superintendent of Taxes (Recovery) should approach District Administration and Superintendent of Police to inform them the status of the warrant of arrest issued on or before 05-1-2015 and ask for necessary assistance to collect the arrear dues.

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- 5) Superintendent of Taxes (Recovery) should prepare a list of big defaulters i.e., above Rs. 10 lakh in Guwahati Offices and above Rs. 1 Lakh in other units year-wise and amount-wise.
- 6) Deputy Commissioner of Taxes, Assistant Commissioner of Taxes, Superintendent of Taxes and Superintendent of Taxes (Recovery) should chalk out a detail programme date wise and officer-wise on whose Certificate Debtor premise they would visit during the fortnight drive.
- 7) Superintendent of Taxes (Recovery) should also prepare a list of old cases, which are more than 5 years old and should give special effort alongwith the concerned area Superintendent of Taxes and Inspector of Taxes for collection of the long pending arrear dues.
- 8) The Deputy Commissioner of Taxes (Zones) should ensure that the entire inter-state certificate have been issued and monitor the progress in this regard.
- 9) The Deputy Commissioner of Taxes (Zones) to ensure that the Superintendent of Taxes (Recovery) prepare a list of old cases under the A.S.T. Act, A.F.S.T. Act and A.G.S.T. Act etc. and to confirm the present status of the Certificate Debtor alongwith concerned Assistant Commissioner of Taxes and Superintendent of Taxes and Inspector of Taxes and to take necessary action accordingly. The concerned officer should also submit report to the Apex Office in this regard.
- 10) The photograph of all defaulters having tax default of Rs. one lacs and above should be collected and forwarded to this office alongwith action plan for recovery of arrear during the proposed collection fortnight, if not already furnished.

The undersigned will personally monitor the day to day progress during the collection drive from 19-01-15 to 07-02-15 and the daily update shall be sent by the DCT (Zone) by SMS/ whatsapp on 09435556006 (CT's cell phone) and or 09435042035 (J.C.T.'s cell phone), as per format and a regular review will be held zonewise on 15-02-2015.

Sd/-

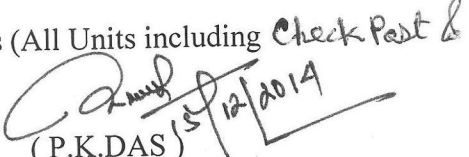
(DR. RAVI KOTA, IAS)
Commissioner of Taxes, Assam,
Guwahati-6.

Dated Dispur, 15 DEC '14.

Memo No. CTS-81/2007/388-A

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. Commissioner of Taxes/ Joint Commissioner of Taxes (All), Head Office for information.
- 3) The Deputy Commissioner of Taxes (All Zones including Appeals) for information and necessary action.
- 4) The Assistant Commissioner of Taxes/ Superintendent of Taxes (All Units including Recovery) for information and necessary action.
- 5) Circular file.


(P.K.DAS) 15/12/2014
Check Post &

Joint Commissioner of Taxes, Assam,
Guwahati-6.

PROFORMA

TO BE SUBMITTED BY THE ZONAL DEPUTY COMMISSIONER OF TAXES

Name & Address of the defaulter	Act	Arrear amount pending as on 30-9-14 (Rs.)	Action taken for realization of arrear dues	Amount collected during the drive period from 19-1-15 to 07-2-15 (Rs.)	Balance amount (Rs.)	Remarks
I	II	III	IV	V	VI	VII

Signature & name of -
Deputy Commissioner of Taxes,
Zone :