

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

No. CTMS-6/2007/384

Dated Dispur, the 1<sup>st</sup> December, 2014.

**(Circular No.7/2014 )**

Instances of many goods vehicles carrying taxable goods from other states on the strength of Transit Pass issued by the entry check posts in Assam and going to other North Eastern states through the state of Assam without carrying statutory documents of the importing states has come to the notice of the undersigned. Failure and inaction of the tax officials posted in the entry check posts in Assam to detain vehicles not supported by statutory documents of other states and insist on production of such documents in conformity with provision of Rule 41(9)(iv)(a) of the AVAT Rules, 2005 has led to evasion of tax not only in the destination states where the goods are supposed to be consigned but also in the state of Assam where the consignment of goods are sometimes actually fraudulently delivered instead of the destination states. As the goods vehicles pass through the state of Assam, production of statutory documents of other states by the transporters is of paramount importance as they prove genuineness of goods vehicle actually moving to other states. Such step will also benefit other neighbouring states in terms of better tax compliance by the dealers of those states. Besides, there is also every chance or possibility that in absence of statutory forms of other states, goods shown to have been consigned to those states shall actually be delivered or sold in the state of Assam resulting in evasion of taxes. On some occasions, transporters have produced statutory forms of other states only after their vehicles were intercepted that did not carry statutory forms as required under the provision of Rule 41(9) (iv) (a) of the AVAT Rules, 2005. Sometimes blank forms issued by the taxing authority of other states are submitted by them only after interception of vehicles.

In view of above background and in order to streamline movement of goods vehicles against transit passes, all the tax officials posted at the entry/exit Check Post, deemed Check Posts are hereby strictly directed to follow the instructions given below.:-

- (i) They will not issue any transit pass unless consignments are supported by statutory forms of the consignee states in the region. A list of statutory forms of different

states marked Annexure-1 is enclosed herewith for ready reference and guidance of the tax officials.

- (ii) Tax officials posted in the exit check posts/deemed exit check posts shall endorse the transit pass only after physical appearance of the vehicles and verification of the documents.
- (iii) They will also physically examine the contents of the vehicles in a routine manner from time to time and whenever discrepancy is detected tax, penalty shall be realized from the transporters etc after allowing opportunity of being heard.
- (iv) They shall retain hard copy of the transit pass and all the documents specified in Rule 41(9)(iv)(a)(b) of the AVAT Rules, 2005.
- (v) Since Taxing Authority of all the North Eastern States barring Arunachal Pradesh has provided online facility to the dealers/transporters to generate e-way-bill or declaration of taxable goods, there cannot be any reason for them not to provide/declare details of statutory forms when the goods-laden vehicles arrive at the entry check posts.
- (vi) Transporters shall invariably provide details of statutory forms of other states such as form number, serial/series number, consignor, consignee, commodity etc while making online declaration and any blank form submitted by them containing the name of only the consignee and not other details shall be rejected. Statutory Form for non-taxable goods shall however be not required, but importers of such goods shall have to provide copies of registration certificate.
- (vii) In case of failure to produce or provide details of such statutory documents etc of importing state by the owner or the person in-charge of a goods vehicle, the vehicle shall be detained at the check post till the time statutory forms of consignee states which are generated online are produced.
- (viii) If the driver or the person-in-charge of the vehicle does not give correct and complete documents, officer-in-charge of the entry check post shall realize security equivalent to the amount of tax in the form of demand draft, call deposit or guarantee before issuing the transit pass as per provision of section 76(4) of the AVAT Act, 2005. Such amount of security shall be released to the person on submission of the transit pass with the endorsement of the officer-in-charge of the exit/deemed exit check post.

In respect of goods vehicles moving to the state of Arunachal Pradesh against transit pass, a transporter shall have to produce copies of registration certificate of the importing dealer of Arunachal Pradesh along with documents specified in Rule 41(9) at both the entry and exit check posts of Assam excepting a statutory form as there is no provision for issuance of such form by the Taxing authority of Arunachal Pradesh. The matter shall be taken up with the Commissioner of Taxes, Arunachal Pradesh shortly. It may also be noted that DG forms issued earlier by the taxing authority of Arunachal Pradesh has been declared obsolete.

  
(Ravi Kota)

Commissioner of Taxes, Assam  
Kar Bhavan, Dispur.

### ANNEXURE-1

#### Details of statutory Forms of North Eastern States (As on 01/12/2014)

Type of Form/Permit		Remark
Arunachal Pradesh	No statutory form	Copy of Registration certificate of the importing dealer shall have to be produced. DG form issued earlier has been discontinued.
Manipur	VAT Form No.27(e-waybill) VAT form No.28(outward)	issued online by the taxing authority to the importing dealer. In respect of private consumption, a special permit is issued by the taxing authority of the state.
Meghalaya	VAT e- Form No.40(way-bill)	generated online in the system by the importing dealer of the State.
Mizoram	VAT e-Form No. 33(way-bill)	generated online in the system by the importing dealer of the State. Issued manually also.
Nagaland	VAT e-Form No. 23(way-bill)	generated online in the system by the Importing dealer of the State.
Tripura	Form XXV	This is a declaration of taxable goods generated online in the system by the transporter. Form XXIV and XXVI are issued by the Taxing Authority of Tripura.