

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

CIRCULAR No. 5/2014

No.CTS-81/2007/382

Date: 08/08/2014

Sub: Guidelines to be followed in course of interstate trade and export under the Central Sales Tax Act, 1956.

It appears that dealers registered under the Assam Value Added Tax Act and CST Act sell goods in the course of interstate trade and commerce makes stock transfer also export goods outside the territory of India through registered transporter/ unregistered transporter/ self transportation. The general mode of interstate trade and commerce is that they are covered by bills and accompanied by consignment notes wherein the vehicle numbers are mentioned. In respect of sales to registered dealer, stock transfer and export outside the State of Assam and outside the territory of India, "C" forms, "F" forms and exemption certificates are submitted respectively.

It has come to our notice from the reports and information received in this regard that in some cases some false consignment notes and fictitious vehicle numbers, even numbers that of two wheeler vehicle are found in the consignment note for claiming interstate sales and export. So, it appears that there is a modus operandi of false CST sales and export to evade tax under Assam Value Added Tax Act'2003.

In view of the above, it is impressed upon all officers that they should not only rely upon "C" forms, "F" forms or export certificates from the Government of neighbouring countries but also verify the actual movement of goods in order to confirm the genuineness of such transactions. In such cases the officers concerned must verify the financial transactions, movement of goods from concerned checkpoint, relevant excise and other statutory documents and authentication of vehicle numbers.

Apart from this the officers should also insist on e-filing of details of vehicles, invoices, consignment notes, statutory forms and other details before the movement of the vehicle. Department has already provided a facility to declare online the details of vehicle/ consignment details and statutory form details in advance before the movement of the vehicles from the state of its origin to its destination. It is further directed that as required under the provision of Rule 41(3) of AVAT Rules' 2005 an officer in charge of a check post/ deemed check post shall not allow to pass any goods carrying vehicle for which e-filing of data has not been made.

Sd/- Dr.J.B.Ekka, I.A.S.
Commissioner of Taxes, Assam,
Guwahati

Memo No. CTS-81/2007/382-A

Dated Guwahati, the 10th July, 2014.

Copy to :-

1. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
3. The Addl. Commissioner of Taxes (All)/ Joint Commissioners of Taxes (All), Head office for information.
4. The Deputy Commissioners of Taxes (All) for information and necessary action. *including Check Post*
5. The Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information and necessary action.
6. Circular file.



(DR. J.B.EKKA)

Commissioner of Taxes, Assam,
Guwahati-6.