

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES::: ASSAM :::: GUWAHATI.

(Circular No. 4/2014)

NO. CTS-81/2007/381

Dated, the 30th June, 2014

Sub: - Detention of vehicles at the check gates for non-furnishing of statutory form by the first importer in the state in respect of E1 transactions.

Of late several representations from the Tax Bar Association, Public Sector Undertakings, dealers have been received regarding detention of vehicles carrying goods meant for E1 transaction at the check gate on the ground that delivery note attached with other supporting documents was not issued by the first buyer in Assam but by the subsequent buyer. The matter has been examined and the department is of the view that in case of vehicles carrying goods meant for E1 transaction, check gate authority shall also accept delivery note/road permit issued by the subsequent buyer. Non-acceptance of such statutory Form by the check gate authority issued by the subsequent buyer may also result in loss of revenue in the form of entry tax payable by an importer to the department.

Henceforth, a check gate authority shall not detain any vehicle carrying goods meant for E1 transaction and levy tax, penalty on the technical ground that statutory form was not issued by the first buyer in Assam but by the subsequent buyer. In case of any doubt or dispute, he shall refer the matter to the Apex office without detaining the vehicles for necessary action.


Sd/-Dr.J.B.Ekka
Commissioner of Taxes, Assam
Kar Bhavan, Dispur, Guwahati.

Memo No.CTS -81/2007/381-A

Dated, the 01 July, 2014.

Copy to:-

1. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur for information.
2. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati for information.
3. The Additional Commissioner of Taxes/Joint Commissioner of Taxes (All), Head office for information.
4. The Deputy Commissioner of Taxes (all) for information and necessary action.
5. The Superintendent of Taxes (all check posts) for information and necessary action.
6. Circular file.


(Dr.J.B.Ekka)
Commissioner of Taxes, Assam
Kar Bhavan, Dispur, Guwahati