

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM
DISPUR, GUWAHATI -6
(Circular No. 2/2014)

No. CT/Comp-3/2009/426

Dated Dispur, the 9th June /2014


Sub : Online filing of return.

In pursuance of rule 17B(1) of the Assam Value Added Tax Rules/2005 read with Section 9 of the Assam Entry Tax Act/2008 and read with Rule 11A of the Central Sales Tax (Assam) Rules/1956, the undersigned selects the following registered dealers to transmit return electronically under the Assam Value Added Tax Act/2003, the Central Sales Tax Act/1956 and the Assam Entry Tax Act/2008 which shall be due on 1st July/2014 and onwards

- i) Who are registered under Central Sales Tax Act/1956.
- ii) Who are registered as "company" under the Companies Act/1956.
- iii) Whose annual gross turnover exceeds 10(ten) Lakhs rupees in any of the last 3(three) financial years and are not covered under serial (i) & (ii) above.

Such dealers shall transmit returns online logging onto website www.tax.assam.gov.in. The dealers not covered under the above criteria may also opt to file return electronically by logging on to www.tax.assam.gov.in.

This supersedes earlier orders vide Order No. CT/COMP-3/2009/314 circulated vide circular No. 19/2010 dated 14.12.201, Order No. /COMP-3/2009/328 circulated vide Circular No 12/2011 dated 20.06.2011, Order No. /COMP-3/2009/339 circulated vide Circular No 4/2012 dated 4.03.2012 and Order No. /COMP-3/2009/381 circulated vide Circular No 16/2012 dated 24.05.2012.


(Dr. J.B. Ekka, IAS),


Commissioner of Taxes, Assam
Dispur, Guwahati-6.

Memo No. CT/ Comp-3/2009/ 426-A

Dated Dispur, the 9th June /2014

Copy to:-

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


(Dr. J.B. Ekka, IAS)

Commissioner of Taxes, Assam
Dispur, Guwahati-6.