

**GOVERNMENT OF ASSAM**  
**OFFICE OF THE COMMISSIONER OF TAXES, ASSAM**  
**DISPUR, GUWAHATI -6**  
(Circular No.3/2014)

No. CT/Comp-22/2011/151

Dated Dispur the 9th June/2014

**Sub : E-Payment**

Whereas proviso to Rule 26(9) of the Assam Value Added Tax Rules/2005 read with Section 9 of the Assam Entry Tax Act/2008 and read with Rule 15(5) of the Central Sales Tax (Assam) Rules/1956 provides that the Commissioner of Taxes, Assam may select certain registered dealers who are liable to pay tax for making e-payment of dues;

And whereas the Commissioner of Taxes, Assam, considered it necessary to select certain dealers for making e-payment of dues which fall due on 1<sup>st</sup> July 2014 and onwards for proper and speedy collection of Government revenue as well as accurate and speedy reconciliation of challans with Treasury Department.

In pursuance to proviso to Rule 26(9) of the Assam Value Added Tax Rules/2005 read with Section 9 of the Assam Entry Tax Act/2008 and read with Rule 15(5) of the Central Sales Tax (Assam) Rules/1956, the undersigned selects the following dealers of the state to make e-payment of dues under the aforementioned acts:-

- i) Who are registered under Central Sales Tax Act/1956.
- ii) Whose tax payable for any tax period is not less than Rs.1,000/- and are not covered under serial (i) above.

Further, this is for information to all concern that Government of Assam has already allowed six Banks to provide e-payment facility viz. (1) State Bank of India, (2) IDBI(Industrial Development Bank of India), (3) Union Bank of India, (4) United Bank of India, (5) ICICI, (6)HDFC Bank.

This supersedes earlier orders vide Memo No CT/COMP-22/2011/118-A dated 05.04.2012(Circular No 8/2012) and No. CT/COMP-22/2011/119-A dated 09.04.2012(Circular No 9/2012).

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

Commissioner of Taxes, Assam  
Dispur, Guwahati-6.

Dated Dispur, the 9th June /2014

Memo No. CT/ Comp-22/2011/151-A

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.