

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

( Circular No.14 /2008 )

NO. CTS-81/2007/238

Dated Dispur, the 16<sup>th</sup> May/2008.

Sub : Appeal against VAT audit by Zonal DCTs .

The power of VAT audit has been delegated to zonal Deputy Commissioner of Taxes also recently. Now some confusion has arisen as to whether a dealer can appeal before Deputy Commissioner of Taxes (Appeals) against any order passed by Deputy Commissioner of Taxes (Zone).

In this connection it will be pertinent to bring into notice the provision of section 79 of the Assam Value Added Tax Act' 2003 where it is provided clearly that appeal can be filed before Appellate authority on any order passed under the Act by a taxing authority lower in rank than a Deputy Commissioner of Taxes.

It is, therefore, made clear that if any dealer is aggrieved by any order passed relating to Value Added Tax audit by Deputy Commissioner of Taxes (Zone) then dealer can file Revision Petition before Commissioner only and not before Appellate Authority.

Sd/- (Sanjay Lohiya),  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.  
Dated Dispur, the 16<sup>th</sup> May/2008.

Memo No. CTS-81/2007/238-A

Copy to :-

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, for favour of information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), for information.
3. The Deputy Commissioners of Taxes (All) for information and necessary action.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.

(Sanjay Lohiya),  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.