

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

Circular No.26/2008

No. CTMS-10/2008/8


Dated Dispur, the 30<sup>th</sup> December, 2008.

Sub : Endorsement of Transit Passes at exit Checkpost.

As per Circular No.20/2008, it was directed that endorsement of Transit Passes at exit Checkpost will be done in TIMS only. However, it has come to notice that many Transit Passes have been endorsed at exit Checkpost manually but have not been endorsed in TIMS. As a result some transporters have been served demand notice for non-endorsement of Transit Passes. Many such demand notices relate to periods upto 31.03.2008. This has happened due to non-endorsement of Transit Passes in TIMS at exit Checkpost. The transporters have represented that they are being penalized for no fault of theirs. In order to streamline the system, the following instructions are again issued.

- (a) All Transit Passes will be endorsed in TIMS at exit Checkpost. Only after on endorsement in TIMS, manual endorsement will be done on Transit Pass submitted by transporter.
- (b) At the time of assessment, in case a Transit Pass even if endorsed manually but not endorsed in TIMS, it will be considered as un-endorsed for assessment.
- (c) For periods upto 31.03.2008 manual endorsement without endorsement in TIMS will be considered, if otherwise found genuine.
- (d) For periods after 31.03.2008 and before 31.12.2008 in case manual endorsement was done but endorsement in TIMS was not done, the transporter will get endorsement done in TIMS from exit Checkpost within 10.01.2009 and submit to entry Checkpost for consideration.


All officers are directed to follow the instructions strictly.

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

Memo No. CTMS-10/2008/8-A  
Copy to :-

Dated Dispur, the 30<sup>th</sup> December, 2008.

1. The Additional Commissioners of Taxes/Joint Commissioners of Taxes (All) for information and necessary action.
2. All Deputy Commissioners of Taxes for information.
3. The Assistant Commissioners of Taxes/Superintendents of Taxes, all Checkposts including deemed Checkpost/B.G. Point Checkpost/Paltanbazar Checking point for information and proper compliance.
4. The Secretary, Inter-State Transport Authority, Guwahati for information.

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