

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES :: ASSAM :: KAR BHAWAN

(Circular No.6/2008)


NO. CTS-81/2007/227

Dated Dispur, the 7th March/2008.

Sub : Use of Delivery Notes and Road Permits.

It has been observed that at the Checkgates especially Boxirhat Checkgate more than one vehicles carrying high valued items like Cement, Iron & Steel, etc. are being allowed under one Delivery Note. In many cases such multiple vehicles are allowed for Delivery Notes issued to small time or new traders. Such traders get registration and obtain Delivery Notes but they disappear after sometime without paying due taxes. Such things happened because of indiscriminate registration and issue of Delivery Notes by some Superintendents of Taxes and also allowing multiple vehicles against single Delivery Note at Checkgates. Hence all Superintendents of Taxes incharge of Checkgates are directed to that ensure only one vehicle is passed against one Delivery Note. In case of reputed companies, more than one vehicles may be allowed against one Delivery Note but only after written instruction from the Superintendent of Taxes/Assistant Commissioner of Taxes having jurisdiction over such dealer. Similar practice shall also be followed in case of road permits.

Any violation of the above instruction will be viewed seriously and strict action will be taken against them.



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

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Dated Dispur, the 7th March/2008

Copy to :-

- i. The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Department, Dispur, for favour of kind information.
- ii. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes, Head Office for information.
- iii. The Deputy Commissioners of Taxes (All) for information and necessary action.
- iv. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
- v. Circular file.


Commissioner of Taxes, Assam,
Guwahati-6.