

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:::ASSAM:::GUWAHATI.

(Circular No. 3/2015)

No. CTMS-8/2015/249

Dated Dispur, the 2nd April, 2015.

Sub : Guidelines to be followed for verification and assessments of coal.

All concerned are aware that the National Green Tribunal (NGT), Circuit Bench at Hon'ble High Court of Meghalaya vide its order dated 17.04.2014 banned rat hole mining and illegal transportation of coal. Further, Hon'ble National Green Tribunal vide its order dated 09.06.2014 constituted a Committee to assess the quantity of extracted coal and frame guidelines for already extracted coal but continued the ban on rat hole mining. The Committee constituted by Hon'ble National Green Tribunal issued the guidelines for transportation of the extracted coal on 01.09.2014 the implementation and compliance of the guidelines mandatory on the part of States through which coal will be moved/transported, sold and consumed.

The prescribed authority while collecting tax from the coal dealers, and allowing transportation of coal and the subsequent assessments the guidelines issued by the Committee constituted by the NGT are required to be followed scrupulously.

The Hon'ble National Green Tribunal has made an assessment of the quantity of coal extracted prior to the ban of rat hole mining and has restricted the transportation of coal only to the extent of assessed quantity. So, the assessing officers/prescribed authorities are obviously required to take steps in conformity with the guidelines of the Hon'ble National Green Tribunal. It is, therefore, reiterated that all prescribed authority shall insist on the following documents in order to realize proper taxes, allowing transportation of coal and doing assessments.

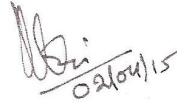
1. The Meghalaya coal purchase bill.
2. Production of copy of treasury challan of royalty paid.
3. Consignment note from the place of stock of coal to the State of Assam and from Assam to other States.
4. Bank transaction of the dealer in order to authenticate the purchase and sales transaction.
5. They will also maintain a separate register of the receipt of exit of coal trucks.

6. Duly filled in and cross verified Form 'C' and 'F' in support of sales and stock transfer under the CST Act, 1956.

It is also observed that apart from coal trading in the state there are bulk consumers of coal mainly the cement and steel plants which are located in different places of the State. So, all the cement plants and other bulk consumers will also have to maintain the following records of purchase of coal in compliance of the Hon'ble National Green Tribunal order.

1. The name of the supplier with complete address.
2. VAT & CST registration of the supplier.
3. The truck registration number of the vehicle.
4. Copy of challan & Consignment Note with Number.
5. Quantum of coal purchased.
6. Invoice No.
7. The cost price of coal.

In view of the above, it is impressed upon all officers again that they should implement the above guidelines for proper realization of tax and compliance with the Hon'ble National Green Tribunal.

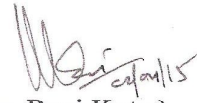

02/04/15

(Dr. Ravi Kota),
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No. CTS-8/2015/249-A
Copy to :-

Dated Dispur, the 2nd April, 2015.

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioners of Taxes (All Zone) for information and necessary action.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All Unit/All Check-Post) for information and necessary action.
5. The Inspector of Taxes (All Unit/All Check-Post) for information and necessary action.
6. Circular file.


02/04/15

(Dr. Ravi Kota),
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
