

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

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(Circular No. 04/2017)

No.CTS-4/2017/2

Dated Dispur, the 4th March, 2017.

Sub. : Migration of the existing registered dealers under VAT to the upcoming GST regime.

The percentage of migration of the existing registered dealers under Assam Value Added Tax Act, 2003 to the upcoming GST regime is found to be very low in Assam compared to other states even though the planned roll out date of GST regime is approaching fast. The following guidelines are, therefore, issued for strict compliance by all the units.

- 1) All circle assessing officers will immediately go through their respective data base of the existing registered dealers and will initiate proceeding for cancellation of registration of all such dealers as are covered by the description of section 27(7), (9) or section 27(10) (a) of the AVAT Act, 2003 and finalize the cancellation proceedings immediately. Of course, the required proceedings for assessment, recovery of outstanding dues etc. shall be continued relentlessly without any pause or break. Further it is to be noted that such cancellation of registration certificate should be done as per provisions laid down in section 27(8) of the AVAT Act, 2003.
- 2) Every circle assessing officer shall utilize the services of their respective Inspector of Taxes, dealing assistants and other staffs.
- 3) Every circle assessing officer shall simultaneously ensure migration of the remaining registered dealers into the GST system by sincere persuasion and exhortation. They will also diligently sort out any problem that may be faced by the dealers while doing the needful from their own end.
- 4) The Zonal Deputy Commissioners of Taxes will constantly monitor and supervise the progress of the above mentioned works under all the assessment circles of their respective charge.

Sd/-

(Anurag Goel)


Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Dated Dispur, the 4th March, 2017.

Memo No. CTS-4/2017/2-A

Copy to :-

- 1) The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Addl. Commissioner of Taxes, Assam/ The Joint Commissioner of Taxes (All) for information.
- 3) The Deputy Commissioner of Taxes (All Zones) for information and necessary action as per instruction contained in this Circular.
- 4) The Assistant Commissioner of Taxes/ The Superintendent of Taxes (All Units including Jalukbari Check Post & Kabaitary Check Post) for information and necessary action.

  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.