

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

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(Circular No.4/2009)


No. CTS-81/2007/257

Dated Dispur, the 27<sup>th</sup> February, 2009.

Sub : Details of deposits in the challans.

It has come to our notice that a number of challans are deposited without mentioning the Head of Account specifically and thereby a huge amount of tax receipt is shown in other head for want of proper head of account of tax receipts. It is observed by the Treasury Officers that the details in the challans are not entered properly and in many cases the Head of Account is not indicated. It is also observed that Banks accept challans submitted by dealers/assesseees where the Head of Account is not already indicated.

Therefore, it is impressed upon all Assistant Commissioners of Taxes/Superintendents of Taxes to inform the dealer that while submitting the challans, they should properly enter the details and Head of Account should also be mentioned specifically. Moreover, the Assistant Commissioner of Taxes/Superintendent of Taxes of the concerned units shall contact concerned Banks and request to make arrangement so that no challans are accepted wherein the Head of Accounts are not indicated. In many cases the dealers submit cheque/draft alongwith return with or without filled up copies of challans in the cheque/draft alongwith filled up challans are deposit by the departmental official in the Bank. At the time of deposit in Bank, the departmental official should clearly indicate the head of account. In this regard, Government has warned that repetition of such mistakes will be considered as negligence of duty on the part of tax officials and shall be viewed seriously.

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

Memo No. CTS-81/2007/257-A  
Copy to:-

Dated Dispur, the 27<sup>th</sup> February, 2009.

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) for information.
3. The Deputy Commissioners of Taxes/Assistant Commissioners of Taxes/Superintendents of Taxes including Recoveries and Checkgates (All) for information and necessary action.
4. Circular File.

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

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