

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

(Circular No.15/2015)

No. CTS-42/2015/132

Dated Dispur, the 18th December, 2015.

To The Deputy Commissioner of Taxes (All Zones)
The Assistant Commissioner of Taxes/
The Superintendent of Taxes (All Units & Zones).

Sub : Fraudulent claim of export to Bhutan, Nepal and like places.

It has come to the notice of the Apex office that M/s Luit Marketing a dealer registered under Guwahati Unit-C and M/s Bajrang Traders a dealer registered under Guwahati Unit-D claimed huge export sales of iron and steel on the basis of forged and fake exemption certificates purportedly obtained from the authorities of Bhutan and evaded substantial amounts of tax due to Government of Assam. Therefore, it has become necessary to examine all cases of substantial export claims of commodities like iron & steel, cement, tiles etc. made to Bhutan, Nepal etc. by all the concerned assessing officers and to arrive at satisfaction about genuiness of export documents by making cross-references with the authorities shown as issuers of such documents since there is very likelihood that the person (s) associated with the above mentioned firms might have resorted to such forgery and fraud in most cases. At the same time, it shall also be borne in mind that Guwahati being the supplier market of various commodities including FMCG items, machinery parts, engineering goods and spares, etc for the adjoining large territory of Eastern Bhutan, such items have been sold in small consignments by many Guwahati based reputed firms or other dealers to purchasers in Bhutan since the distant part of pre-independence days. Therefore, diligence and common sense shall have to be applied by the concerned assessing officers in picking up the cases for exercise of cross-verification with the appropriate authorities to prevent wastage of energy and time over trifling or manifestly innocuous cases.

The Zonal Deputy Commissioner of Taxes are directed to monitor and guide the performance of the assessing officers in this regard under their respective charge.

The instructions contained in this circular must be followed in its true spirit and with utmost dedication.

Sd/-
(Anurag Goel IAS)
Commissioner of Taxes, Assam
Dispur, Guwahati-6.

Memo No. CTS-42/2015/132-A

Dated Dispur, the 21st th December, 2015.

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Additional Commissioners of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioner of Taxes, (All) for information and necessary action.
4. The Assistant Commissioner of Taxes, (All) for information and necessary action.
5. Circular file.

(Anurag Goel IAS)
Commissioner of Taxes, Assam
Dispur, Guwahati-6.

Md
19/12/15