

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

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(Circular No. 11/2010)

No. CTS-61/2003/215

Dated Dispur, the 10<sup>th</sup> June, 2010.

Sub : Amendment in Central Sales Tax Act, 1956 relating to Central Sales Tax Appellate Authority (CST AA)

The Central Sales Tax Act, 1956 has been amended vide the Finance Act, 2010 (No. 14 of 2010). As per newly inserted provision of section 18 A, any persons aggrieved by an order made by the assessing authority under sub-section (2) of section 6A or an order made under provisions of sub-section (3) of that section, may, notwithstanding anything contained in the General sales tax law of the appropriate state, prefer an appeal to the highest appellate authority of the state against such order. Further any appeal forwarded by the highest appellate authority of a state to the first appellate authority under the proviso to subsection (2) of section 25 and pending before such authority immediately before appointed day shall be transferred, on such appointed day, to the highest appellate authority of the state and the same shall be treated as an appeal filed under sub-section (1) and dealt with accordingly.

The implication of this amendment in Central Sales Tax Act, 1956 shall be as below :-

1) Section 6A(1) of the Central Sales Tax covers only the situation where 'F' form have not been furnished at all in support of claim of stock transfer and demands have been raised thereon. Appeal against such orders will lie to the Deputy Commissioner of Taxes (Appeals) or Revision before Commissioner of Taxes and so on.

2) On the other hand, section 6A(2) envisages a situation where the dealer has furnished the 'F' Form but the Assessing Officer has not accepted the claim of stock transfer and has also made a concurrent finding that the transactions are inter-state sales and has raised a consequential demand of tax etc. First Appeals against such order will lie to the Assam Board of Revenue (ABR) being the highest Appellate Authority in the State as per Assam Value Added Tax Act, 2003.

3) Section 6A(3) contemplates a situation where an assessment made under section 6A(2) has been subjected to reassessment or revision and a consequential demand of tax etc. has been raised. In such cases, the first appellate authority shall be Assam Board of Revenue (ABR).

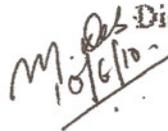
4) The pending cases with the various Deputy Commissioner of taxes (Appeals)/ Revisional Authorities are to be identified according to the issues of section 6A(1), 6A(2) or 6A(3).

The Central Govt. has appointed 1<sup>st</sup> June 2010 as appointed day. As such any appeal/ revision against an order made by assessing authority under section 6A(2) or 6A(3) if pending before any officer immediately before 01-06-2010 may be transferred to the Assam Board Revenue, being the Highest Appellate Authority of the State.

All officers are requested to take necessary action accordingly.

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

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M. Das  
10/6/10

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Memo No. CTS-61/2003/215-A

Dated Dispur, the 10<sup>th</sup> June, 2010.

Copy to :-

1. The Under Secretary to the Govt. of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for kind information.
2. The Additional Commissioner of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioners of Taxes (All) for information and necessary action.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. The Central VAT Audit Team Head Office for information.
6. Circular file.

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

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