

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

(Circular No. 9/2009)

No. CTS-81/2007/261

Dated Dispur, the 4th April, 2009

Sub : Assessment under the Central Sales Tax Act,1956.

As per Section 9(2) of the Central Sales Tax Act,1956, the provision of assessment under the general sales tax law is applicable for dealers under the Central Sales Tax Act,1956. Therefore, the provision of assessment under the Assam Value Added Tax Act/2003 applies to the dealers under the Central Sales Tax Act,1956.

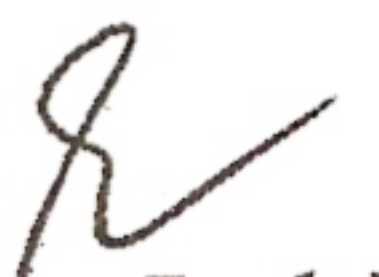
Under the AVAT Act, there is no provision for compulsory assessment for every year. In case of certain selected dealers, audit assessment is done under Section 36 of the AVAT Act/2003. For rest of the dealers, the return submitted by the dealer along with payment of tax is deemed to be considered as assessment.

Under the Central Sales Tax Act,1956, a dealer claims concessional rate of tax on the strength of statutory forms. It is necessary that the dealer possesses statutory forms to justify claim of concessional rate of tax. It is apprehended that many dealers may not possess necessary statutory forms and as a result their claim of concessional rate of tax may lead to huge loss of revenue.

Recently, a few cases have been selected for audit assessment under the Assam Value added Tax Act/2003 as well as under the Central Sales Tax Act/1956. It is apprehended that the Assistant Commissioners of Taxes/Superintendents of Taxes have not been able to verify the claim of concessional rate of tax of other dealers, who are not selected for audit assessment.

In view of the above, all Assistant Commissioners of Taxes/Superintendents of Taxes are directed to take up audit assessment of all the central sales tax dealers registered in their jurisdiction under Section 7(1) having annual inter-state sales turnover including stock transfer and export of Rs. 10 lakhs or more for central sales tax returns for the year 2005-06 and 2006-07 excluding, those dealers who have been taken up for audit assessment. The audit assessment for 2005-06 and 2006-07 should be completed within 30.9.2009 without fail.

It is again reiterated that audit assessment has to be done relating to central sales tax only for dealers having inter-State sale including stock transfer and export of Rs. 10 lakhs or more in the year for 2005-06 or 2006-07. The assessment should be completed within 30.9.2009. Any failure or deviation shall be viewed seriously.


(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Guwahati-6.

Copy to :-

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Addl. 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. Circular file.



Commissioner of Taxes, Assam,
Guwahati-6.