

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

(Circular No. 10/2009)

Dated Dispur, the 9th April/2009.

No. CTS-81/2007/263

Sub : Registration under AET Act, 2008.

Ref : Earlier Circular No. 14/2002 (No. CET-1/2002/38 dtd 23-05-2002).

It has come to our notice that vide Circular under reference, it was clarified that the importers who are registered under the Assam General Sales Tax Act, 1993 may be supplied with Road Permit for import of specified goods for consumption or use on a regular basis if he applies for such form subject to condition of submission of monthly / quarterly statement in Form No. ET-4 and annual return in Form No. ET-5 and subject to payment of entry tax accordingly without registering such importers. Now it is learnt that some tea gardens are yet to be registered under the Assam Entry Tax Act, 2008 though they are importing specified goods, without getting themselves registered on the plea of the said circular.

In this connection it may be brought to the notice of all concerned that rule 3 of the Assam Entry Tax Rule, 2008 is different from rule 3 of the Assam Entry Tax Rule, 2001. In rule 3 of the Assam Entry Tax Act, 2001, every importer who imported any specified goods for sale or for use in works contract were required to apply for registration. Whereas under rule 3 of the Assam Entry Tax Rule, 2008, every importer who imports any specified goods for sale or for use in works contract or for use in manufacture are required to apply for registration. As tea gardens are importing specified goods for use in manufacture or other wise they should be registered under the Assam Entry Tax Act, 2008. The circular No. 14/2002 is now redundant in view of the provisions of rule 3 of the Assam Entry Tax Rule, 2008. Hence the said circular may be treated as cancelled.

Assistant Commissioner of Taxes/Superintendent of Taxes of all units are directed to go through the provisions of the current Assam Entry Tax Act, 2008 and the Rules framed there under and take necessary action as per provisions of the said Act.

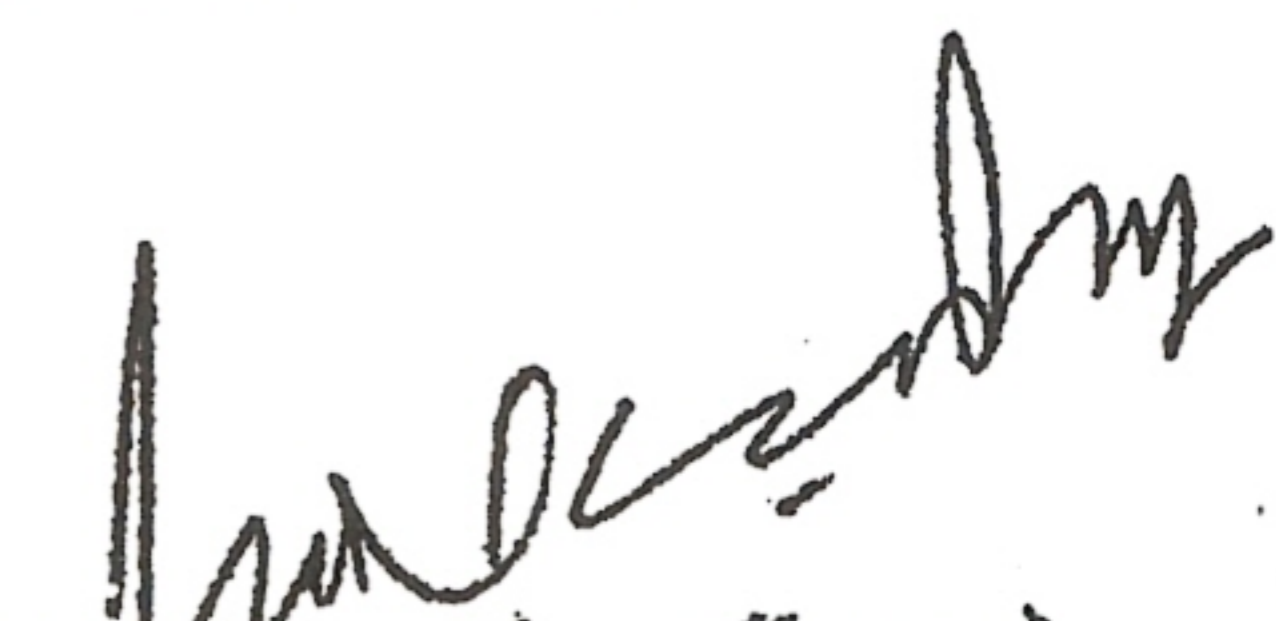
Sd/-(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No. CTS-81/2007/263-A

Dated Dispur, the 9th April/2009.

Copy to :-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Additional Commissioner of Taxes/Joint Commissioners of Taxes (All), 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.


(M.H.A. Choudhury),
Addl. Commissioner of Taxes, Assam,
Dispur, Guwahati-6.