

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

(Circular No.16/2009)

No. CTS-81/2007/269

Dated Dispur, the 29th June, 2009

Sub : Amendments under the Central Sales Tax (Assam) Rules, 1957 published vide Government Notification No. FTX.90/2004/Pt-II/2 dated 05.06.09.

Certain amendments are made in the Central Sales Tax (Assam) rules, 1957 vide notification mentioned above. The notification has already been made available in the COT website. The salient features of the notification are as below:-

- (1) A new rule 4A has been inserted wherein the system of the 'Despatch Note' is introduced. A dealer while dispatching taxable goods to any place outside the state may produce, apart from other relevant documents, "Despatch Note" in Form- XI under the Central Sales Tax (Assam) Rules or, at his option, "Tax Clearance Certificate" in Form-63 under the Assam Value Added Tax Rules, 2005 before the officer-in-charge of the last check post in the state of Assam.
- (2) As per provisions of new sub-rule(4) of rule 8F, the Superintendent of Taxes can withhold issuance of declaration forms if the dealer defaulted in furnishing any return(s) in accordance with the provisions of law or defaulted in making payment of tax due according to such returns(s) or not filed proper utilization of any deduction form issued to him earlier etc.
- (3) The provisions of e-payment and e-filing has been introduced under the Central Sales Tax Act, 1957.
- (4) The Return of Turnover in Form No. III has been amended and it is made similar to that under the Assam Value Added Tax Act, 2003.

All concerned are, therefore, directed to go through the provisions of the amended Rules mentioned above and take necessary action as required.

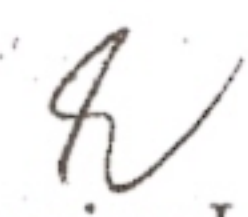
In this connection it may be mentioned that previously "Despatch Notes" were issued under the Assam General Sales Tax Act, 1993 and a huge stock of such forms, which are security printed, are lying in the Apex Office as well as in the Unit Offices. In order to avoid wastage of such forms, it is decided that, for the time being, such forms will be used under the Central Sales Tax (Assam) Rules. For the said purpose, following guidelines are given to all concerned:-

- (1) The previous stocks lying in the Unit Offices shall be returned to the Apex Office immediately with a forwarding letter stating the numbers of book returned with Book No, Serial No. etc.
- (2) After receiving forms from Unit Office and on existing stock, in the Apex Office, proper seal in such forms shall be put and stock of such forms shall be entered

into the TIMS. Forms shall be issued afresh as per requisition of the Unit Offices through TIMS

- (3) Assistant Commissioner of Taxes/Superintendent of Taxes in-charge of units will send requisition to Apex Office for 'Despatch Notes'. The units will collect 'Despatch Notes' from Apex Office with entry in TIMS.
- (4) In turn, the Unit offices shall issue forms to the dealers through TIMS. No form from existing stock shall be issued to a dealer. The procedure followed in the case of Delivery Note shall apply in the case of issue of Despatch Note also.
- (5) At the exit Checkpost the Despatch Notes/Tax Clearance Certificate will be entered in TIMS without fail.

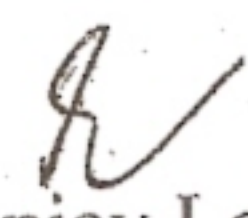
The above instruction has to be followed strictly and any deviation shall be viewed seriously.


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

Memo No. CTS-81/2007/269-A
Copy to :-

Dated Dispur, the 29th June, 2009.

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.


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