

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

( Circular No.25/2009 )

No. CTS-81/2007/279

Dated Dispur, the 22<sup>nd</sup> Sept/2009

Sub : Survey by Inspector of Taxes.

It is observed with great concern and dismay that the performance of survey work and maintenance of the survey registers by most of the Inspector of Taxes posted in different unit offices are far below the expectation. The Assistant Commissioners of Taxes/ the Superintendents of Taxes also do not make regular supervision over the survey works of the Inspectors of Taxes. In many cases, it is also found that even if the survey is done by an Inspector of Taxes in his or her area, the survey registers have not been made up-to-date and survey registers of many Inspectors of Taxes are found to have been not updated and corrected despite changes in business, ownership etc.


Considering the above situation and in view of the fact that survey is the base work for ascertaining liability of assesses/dealers/traders/transporters/persons under the relevant taxation Acts and this eventually accounts for proper collection of taxes, it is, impressed upon all the Inspectors of Taxes that the entire survey work in their respective areas should be carried out sincerely in order to expand the tax base and bring new tax payers into the tax net besides survey of existing tax payers to ascertain their growth of business and the payment of tax. For smooth survey works, the following guidelines are issued which should be meticulously followed by all Inspectors of Taxes while conducting survey works -

- (1) Each Inspector of Taxes shall maintain one survey register in his name for the entire area under his jurisdiction showing a map of the area on the first page of the survey register the pages of which will be certified by the concerned Superintendent of Taxes of the area.
- (2) Each Inspector of Taxes will survey his or her area from one end recording in the survey register the names, address of all the traders, business establishments and professional organizations irrespective of whether the same are liable under any tax law or not during the time of survey and such names should be written serially according to the locality or road.
- (3) During survey, if any dealer liable to pay tax denies the fact of maintaining any accounts, it should be recorded and declaration to this effect should be obtained.
- (4) For proper fixation of liability, the date of starting of new business should be ascertained and the same along with other relevant particulars like

turnover, description of goods, estimated tax, name of proprietor/partner should be recorded in the register.

- (5) Each Inspector of Taxes will record at least 15 dealers every month in survey register. Each Inspector of Taxes will use the existing survey register available with him/her and maintain the survey register.
- (6) The Supdt. of Taxes will make random checking of the survey registers maintained by the Inspector of Taxes of his area atleast twice a month and he will sign the register with endorsement in token of verification and checking.
- (7) The Zonal Deputy Commissioners of Taxes are also required to see that the Inspectors of Taxes make proper survey of their areas and for this purpose, they will inspect the survey work of the Inspector of Taxes atleast once in every quarter.


The above instructions should be scrupulously followed by all the Inspectors of Taxes working in unit offices and any deviation, if found in case of any Inspector of Taxes shall be seriously viewed.

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

Memo No. CTS-81/2007/279 -A  
Copy to :-

Dated Dispur, the 22<sup>th</sup> September/2009

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