

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:::::ASSAM:::::GUWAHATI.

ORDER

No. CTS-81/2007/395

Dated Dispur, the 4th April, 2015.

(Circular No. 4/2015)

WHEREAS it has been stated in the meeting held by Hon'ble Minister of Handloom, Textiles and Sericulture on 25.03.2015 that as per some reports received, the traditional *gamochas*, reserved item under Handlooms (Reservation of Articles for Production) Act, 1985, may possibly be imported into the State after manufacturing on power looms in large scale from other States, especially during the ensuing *Rongali Bihu*.

WHEREAS as per the Handlooms (Reservation of Articles for Production) Act, 1985, *gamocha (gamcha)* is a reserved article for exclusive production by handlooms and production of the same by powerlooms would attract penalty including imprisonment under Section.10 of the Act.

WHEREAS it has been further apprehended that some traders trying to dupe the consumers by selling the silk items brought from other States into Assam in the name of the traditional *Muga* and *Eri* based cloth and garments such as *Mekhala Chadar* and *Muga saree*, etc.

WHEREAS the matter has been considered in detail by this office and observed that such apprehensions cannot be ruled out and therefore the following steps are required to be taken by the Taxation Department with immediate effect in addition to the steps to be taken by the concerned officers of Handloom, Textiles and Sericulture Department, Government of Assam.

WHEREAS all the dealers in the State dealing with buying and selling of *gamochas* shall give a declaration to the respective prescribed authority that they do not deal with any *gamochas* other than those produced by handlooms in contravention of relevant provisions of Handlooms (Reservation of Articles for Production) Act, 1985. It may be mentioned that *gamochas* are exempted from Assam VAT Act and VAT is not leviable on the same in order to promote handloom sector.

WHEREAS all the dealers in the State dealing with buying and selling in traditional *Muga* and *Eri* silk based cloth and garments such as *Mekhala Chadar* and *Muga saree*, etc. shall issue a bill/payment receipt/sale memo to the buyers/consumers clearly mentioning "Original

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Muga/Eri silk of Assam” or “Silk of Varanasi/Mysore, etc” as applicable so that consumers can make a conscious choice to buy the products.

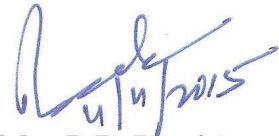
WHEREAS the prescribed authority of the taxation department would invariably check whether the dealers are issuing such bills indicating clearly the details as stated above during the special inspections and any deviation of the same would be dealt with as per law. This is very much required since the traditional *Muga* and *Eri* silk based items such as *Mekhala Chadar* and *Muga saree* are also exempted from Assam VAT Act.

Sd/-Dr. Ravi Kota,
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-81/2007/395-A
Copy to :-

Dated Dispur, the 4th April, 2015.

1. The Addl. Chief Secretary to the Chief Minister, Assam, CM Office, Dispur Guwahati-6 for favour of kind information.
2. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
3. The Commissioner & Secretary to the Government of Assam, Handloom, Textiles & Sericulture Department, Dispur, Guwahati-6 for favour of kind information.
4. The Director, Handloom & Textiles, Assam, Ambari, Guwahati-1 for favour of kind information and necessary action.
5. The Director, Sericulture, Assam, Khanapara, Guwahati-22 for favour of kind information and necessary action.
6. The Director, Information & Public Relations, Assam, Dispur, Guwahati-6 for favour of kind information and necessary action.
7. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
8. The Deputy Commissioners of Taxes (All Zone) for information and necessary action.
9. The Assistant Commissioners of Taxes/Superintendents of Taxes (All Unit/All Check-Post) for information and necessary action.
10. Circular file.



(Mrs. R.D. Borah),
Addl. Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
