

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES :: ASSAM :: KAR BHAWAN

(Circular No. 01/2016)

NO. CTS-81/2007/402

Dated Dispur, the 12th January, 2016.

Sub. : Safe keeping & disposal of old case records.
Ref. : Circular No. 40/2007 dated 6th December, 2007.

During my inspection of Guwahati, Unit-A, B, C and D, it is observed that the Unit offices have not followed the instructions contained in Circular No. 40/2007, dated 6th December, 2007 strictly as regards to safe keeping of case records and disposal of old case records. This has created shortage of space for the Dealing Assistants posted there and are working under unhygienic atmosphere as the old cases have become dirty and congested.

So, in continuation of Circular No. 40/2007 dated 6th December, 2007, all the Unit offices are directed to dispose off the case records under the repealed Acts including other Taxation Acts, which relate to the period prior to 1st April, 2005 in which assessments have been completed and due tax have been realized and there is no pending Court/ ABR/ Appeals/ Revision/ RTI/ Recovery cases/ PAC matters/ AG's Audit and Internal Audit objection cases remaining unsettled. To complete this exercise, each Zone will have a committee as follows :

- 1) Deputy Commissioner of Taxes of Zone : Chairperson;
- 2) Assistant Commissioner of Taxes of Unit Concerned : Member- Secretary;
- 3) Concerned Superintendent of Taxes : Members.

While doing above exercise, the Assistant Commissioner of Taxes/ Superintendent of Taxes concerned will invariably prepare a list of case records to be disposed off and send the same to the undersigned for intimation with approval of the concerned Deputy Commissioner of Taxes within One (1) month.

(Anurag Goel)

Commissioner of Taxes, Assam,
Kar Bhavan, Dispur, Guwahati.

Memo NO. CTS-81/2007/402-A

Dated Dispur, the 13th January, 2016.

Copy to :-

- 1) The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Department, Dispur for favour of kind information.
- 2) The Addl. Commissioner of Taxes/ Joint Commissioners of Taxes (All), Assam, Apex office for information.
- 3) The Deputy Commissioner of Taxes (All including Appeals) for information and necessary action.
- 4) The Assistant Commissioner of Taxes/ Superintendents of Taxes (All including Check Post & Recovery) for information and necessary action.
- 5) Circular file.

Commissioner of Taxes, Assam,
Kar Bhavan, Dispur, Guwahati.