

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

( Circular No. 15/2016 )

No. CTS-81/2007/414

Dated Dispur, the 1st November, 2016.

Sub.: **Registration Procedure for VAT, CST and Entry Tax.**

In pursuant to the Assam Ease of Doing Business Act, 2016, simple procedure has been framed for new dealers to **register online** under the Assam Value Added Tax (AVAT) Act, 2003; Central Sales Tax Act, 1956; & Assam Entry Tax Act, 2008. The user of the online service needs to visit the web portal of the Taxation Department [www.tax.assam.gov.in](http://www.tax.assam.gov.in).

Once the user enters the portal user needs to click on '**e-Services**' and then on '**e-Registration**' link under 'e-Services'. The user has the option of choosing either **online e-registration** or **offline e-registration** mode for submitting the online registration application.

For 'e-Registration' the user should scan the following documents to upload them for completing the application procedure. The documents are as follows –

1. Passport photograph
2. Rent agreement/Self owned premise document proof like electricity bill, municipality fee payment receipt/land revenue payment receipt etc.
3. Deed of Partnership in case of partnership firm
4. Article of Association & Memorandum in case of company
5. Municipal Trade License
6. PAN Card
7. Current Bank Account Pass book updated copy

Once the user selects the option of '**Online e-Registration**' the user is directed to a window to select the **Act** under which the registration is sought. After the selection of **the Act** the user is directed to another window to choose the **District** and **Location** of the business (for example District- Cachar and Location – Silchar). The next window opens with the **online application form** where the dealer needs to fill correctly the details sought for applying the registration.

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After filling the details of the form, the user needs to **upload the scanned documents** mentioned above. On **final submission** of the application form, the system generates an **acknowledgement** which can be used for future correspondence like tracking the status of the registration process. The filled application is **reviewed by the Assessing authority** and is approved on fulfillment of the criteria for registration. The user gets intimation through **SMS** once the **registration is approved** by the concerned Assessing Officer.

After approval of the registration, the user can print the Registration Certificate by using the **'Track Status'** option under **'e-Registration.'**

In **'Offline e-registration'**, the user needs to **download the 'form'** for the Act for which the dealer is applying registration and duly fill the form manually preferably with a black ball pen. Once the form is filled, the user should scan the form for uploading it in the system.

After scanning the form, the user should click on the **'upload'** link and **upload the scanned filled form along with the scanned documents** required for filing online application for registration. Once the manually filled scanned form and required documents are uploaded, the acknowledgement number is generated by the system.

The rest of the process for approval and getting the registration certificate is the same.

Sd/-  
(Anurag Goel)  
Commissioner of Taxes, Assam,  
Guwahati-6.

Memo No. CTS-81/2007/414-A

Dated Dispur, the 4<sup>th</sup> November, 2016.

Copy to:-

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Deptt., Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner & Secretary to the Govt. of Assam, Industries & Commerce Deptt., Dispur, Guwahati-6 for favour of kind information.
- 4) The Addl. Commissioner of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
- 5) The Deputy Commissioner of Taxes (All) for information and necessary action.
- 6) The Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information and necessary action.
- 7) Circular file.

  
Commissioner of Taxes, Assam,  
Guwahati-6.