

**GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM  
DISPUR, GUWAHATI -6  
(Circular No. 8 /2012)**

**Orders by the Commissioner**

**Sub** : E- Payment  
**Ref** : Earlier Circular No.14/2009 issued vide Memo No.CT/COMP-8/238-A dated 6.6.2009.

**No. CT/Comp-22/2011 /118** : Whereas proviso to sub-rule (9) of rule 26 of the AVAT Rules provides that the Commissioner of Taxes, Assam may select certain registered dealers who are liable to pay tax for making e-payment of dues;

And whereas the Commissioner of Taxes, Assam, considers it necessary to select certain dealers for making e-payment of dues which fall due on 1<sup>st</sup> April'2012 and onwards.

In pursuance of proviso to sub-rule (9) of rule 26 of the Assam Value Added Tax Rules'2005 , the undersigned selects the registered dealers who imports goods in course of inter-state trade and commerce to make e-payment of dues as per provision of the aforesaid Rules. Such dealers shall make e-payment of dues which shall be due on 1<sup>st</sup> April'2012 and thereafter. The dealers not covered under the above two criteria may also opt to make e-payment of dues.



(Dr. J.B. Ekka)  
Commissioner of Taxes, Assam,  
Dispur , Guwahati-6

**Memo No. CT/Comp-22/2011 /118 -A**  
Copy to the :

**Dated the 5 th April'2012**

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department Dispur for favour of kind information .
2. The Additional Commissioner of Taxes / Joint Commissioner of Taxes ( All) ,Head office, for information .
3. The Deputy Commissioner of Taxes(All) for information and necessary action .
4. The Assistant Commissioner of Taxes / Superintendent of Taxes (All) for information and necessary action . They are directed to inform all such dealers.



(Dr. J.B. Ekka)  
Commissioner of Taxes, Assam,  
Dispur , Guwahati-6