

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

(Circular No. 9/2012)

No. CT/COMP-22/2011/119

Dated Dispur, the 9th April, 2012.

Sub : E-payment.

Ref : (i) This office earlier Circular No. 8/2012 issued vide Memo No. CT/COMP-22/2011/118-A dated 05.04.12.

(ii) Minutes of the meetings dated 09.02.12 and 15.02.12 circulated vide Memo No. CPM-4/2011/120 dated 27.02.12.

As per Circular under reference it was directed that the registered dealer who imports goods in course of inter-state trade or commerce should make e-payment of dues which shall be due on 1st April, 2012. However it is now decided that the registered dealer who imports goods in course of inter-state trade or commerce shall make such e-payment compulsorily which shall be due on 1st July, 2012.

Further, in the minutes under reference, it was directed that all the officers concerned of Unit/Recovery offices will pursue the dealers for e-payment of tax for amount of Rs. 10,000/- and above and for the amount below Rs. 10,000/-, dealers will make payment by cheque/draft. Now it is represented by a number of association/dealers that they are facing difficulty in making e-payment. At present there are only three banks through which e-payment can be made for which the dealers are facing difficulty. We have requested Government to allow a number of banks to facilitate e-payment, which is under process now. Therefore it is decided that, till such facility is allowed by more banks, e-payment of tax for amount of Rs. 10,000/- and above may be optional for the dealers. Once such facility is offered by other banks, such e-payment will be made compulsory.



(Dr. J.B. Ekka)

Commissioner of Taxes, Assam,
Guwahati-6.

Memo No. CT/COMP-22/2011/119-A

Dated Dispur, the 9th April, 2012

- Copy to:-
1. The Principal 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.



(Dr. J.B. Ekka),

Commissioner of Taxes, Assam,
Guwahati-6.