

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

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(Circular No.15/2015)

No. CTMS-6/2014/151

Dated Dispur, the 29<sup>th</sup> October, 2015.

To

The Assistant Commissioners of Taxes/Superintendent of Taxes,  
(All Units/Recovery Offices/Checkgates).

Sub :- Fake/Forged payment challans.

In order to prevent loss of revenue caused by some dealers/persons through fraudulent use of fake or forged payment challans, it is felt that a system of cross-verification of all payment challans received at units or other offices with the respective computerized payment records of the concerned Treasury/Bank will facilitate timely detection of such forgery or fraud. All the assessing officers are, therefore, hereby instructed to make such cross-verification before allowing credit to claim of tax payment on the basis of bank/treasury challans furnished by a dealer or person in course of various proceedings. The in-charge Assistant Commissioner of Taxes or the Superintendent of Taxes of the Units shall take the required steps for putting in place a system of cross-verification of all payment challans furnished by dealers/persons in their respective unit on a daily basis.

Any deviation in the matter will be viewed seriously by the Commissionerate.



( A. Goel ),  
Commissioner of Taxes, Assam,  
Guwahati.

Memo No. CTS-6/2014/151-A

Dated Dispur, the 29<sup>th</sup> October, 2015.

Copy to:-

1. The Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes for information.
3. All Deputy Commissioners of Taxes for information. They are directed to ensure compliance with it by all the Units under their respective charge.



( A. Goel ),  
Commissioner of Taxes, Assam,  
Guwahati.

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