

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

(Circular No. 18/2008)

No. CTS-81/2007/243

Dated Dispur, the 30th August/2008.


Sub : Deposit of tax, penalty, security by Checkpost in local designated bank.

It has been observed that the Checkposts collect security against tax and penalty imposed from dealers/transporters in form of bank drafts and money receipts are issued. The bank drafts are sent to the respective unit offices by post. There is strong likelihood of loss or late delivery of such bank drafts to the concerned units. The Checkposts which have sent the drafts does not get confirmation of receipt of such drafts by the units concerned. Similarly, the units which are supposed to receive the drafts are also not aware that they are supposed to receive some drafts. As a result, there is no cross checking of receipt of drafts by the units. It is apprehended that some drafts are lost in transit or are received late in the units.

Therefore, it is decided that the Checkposts concerned will deposit their drafts in the nearest designated bank and obtain two copies of challans. One copy of challan shall be forwarded to concerned units. For timely deposit of all drafts in the designated bank, it is directed that any draft received should be deposited within three working days on receipt of the same without fail. Further, in no circumstances, cash or cheques should be accepted by Checkposts. In case the transporter or the dealer desires, they may deposit the amount in the local designated bank nearest to the Checkposts and submit two copies of the challans to the Checkposts. However, in such cases, the genuineness of the challans shall be verified from the local designated bank before sending a copy to the concerned units.

The amount collected at the Checkpost will not be shown against collection for the local unit.


While verifying the collection figures with treasury advice list, the amount collected by Checkposts will be excluded from LoC collection for the local units.


(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Guwahati-6. August
Dated Dispur, the 30th July/2008.

Memo No. CTS-81/2007/243-A

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. Commissioner 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.


Commissioner of Taxes, Assam,
Guwahati-6.