

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

NO.CTS-81/2007/11


Dated Guwahati, the 4<sup>th</sup> July, 2007.

Circular No. 18/2007

Sub: Registration and realization of VAT from medicine shops, petrol pumps and gas agencies.

The medicine shops mainly deal in drugs and medicines covered under entry 21 of 4<sup>th</sup> Schedule. However, the medicine shops also deal in items not covered under this entry, on which VAT should be realized. Similarly, petrol pumps mainly deal in petrol and diesel, which are under 4<sup>th</sup> Schedule. However, they also deal in lubricants, coolants, brake oil, distilled water, etc. on which VAT should be realized. Similarly, the gas agency mainly deals in LPG, which is under 4<sup>th</sup> Schedule. However, they also deal in gas stove, spare parts etc. on which also VAT needs to be realized.


It has been observed that very few medicine shops, petrol pumps or gas agency have been registered under VAT and tax is being regularly collected. Therefore, all Asstt. Commissioners of Taxes/ Superintendents of Taxes are directed to immediately register all such business establishments and realize VAT for past two years within 31<sup>st</sup> July, 2007 and submit report on number of registration done and tax realized within 10<sup>th</sup> August, 07. After 31<sup>st</sup> July if any such business establishments are found without registration or taxes found not paid it will be viewed seriously.

  
Commissioner of Taxes, Assam,  
Guwahati-6.

Dated Guwahati, the 4<sup>th</sup> July, 2007.

Memo No. CTS-81/2007/11-A  
Copy to :

1. The Commissioner and Secretary to the Govt. of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information,
2. The Addl. Commissioner of Taxes, Assam, for information
3. All Joint Commissioner of Taxes, Assam for information,
4. All Deputy Commissioner of Taxes for information and necessary action
5. All Units for information and necessary action.

  
Commissioner of Taxes, Assam,  
Guwahati-6.