

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: :: KAR BHAWAN
DISPUR, GUWAHATI-781006
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(CIRCULAR NO: 3/2020)

Dated Guwahati, the 18th August, 2020

Sub : **Audit Assessment under section 36 of the Assam Value Added Tax Act-2003**

No. CTS-81(Pt.)/2007/42: It is noticed that advent of GST has pushed the statutory functions under Assam Value Added Tax (AVAT) to back seat. Audit assessment is one of the major activities that is required to be undertaken by the Assessing Authorities scrupulously in order to ensure proper realisation of revenue and ascertain accounting compliance on the part of the dealers.

It is noted with deep concern that due to the limitation of time clause for five years, the assessment to be made for the F/Y 2014-15 already had become time barred. However, through applicability of doctrine of force majeure due to ongoing COVID-19 from 25th March, 2020, an ordinance namely "The Assam Value Added Tax (Amendment) Ordinance, 2020" has been promulgated whereby an enabling provision has been made aiming at extending the stipulation of time period of five years. Accordingly, a notification is being issued for completion of such assessment within 30th September, 2020.

It is apprehended that further inaction on the part of the assessing officers will drift the assessments of the subsequent periods also away from the legal reach of the Assessing officers. Consequently, the department will incur irreparable loss of revenue.

Therefore, in order to press upon the Assessing Officers to expedite effective VAT Audit assessment, the following instructions are hereby issued for strict compliance:

1. The selection of appropriate cases as per norms prescribed under Rule 22 of the Assam Value added Tax Rules-2005 to be assessed by the Zonal Deputy Commissioners of Taxes, Assistant Commissioner of Taxes/Superintendent of Taxes of the Central VAT Audit Team shall be completed by the concerned Additional Commissioner of Taxes/Joint Commissioner of Taxes within 31st August-2020.
2. The selection of appropriate cases as per norms prescribed under Rule 22 of the Assam Value added Tax Rules-2005 to be assessed by the Assistant Commissioner of Taxes/Superintendent of Taxes of Zones/Units shall be completed by the respective Zonal Deputy Commissioners of Taxes within 31st August-2020.
3. All the audit assessment cases for the year 2014-15 shall be completed by the Assessing officers within September-2020.
4. All the audit assessment cases for other financial year shall be completed by the Assessing officers within Forty-five days from the date of allocation.
5. The audit assessment cases pertaining to F/Y. 2015-16 and 2016-17 shall be selected and allotted henceforth on a monthly basis by the allotting officers.
6. All Deputy Commissioner of Taxes/Assistant Commissioner of Taxes/Superintendent of Taxes entrusted with the work of audit assessment under AVAT Act-2003 shall henceforth furnish a monthly disposal statement as per the prescribed format to the Apex Office

within seven days of every succeeding month via web-mail. (the format is enclosed herewith)

7. Vide earlier circular No. CTVA-1/2007/418 Dated 17th December-2014, all the Assessing officers were directed to submit a monthly statement to the Apex office in a prescribed format. But, it is noted with displeasure that the Apex office has received no such statement from the concerned officers.

Henceforth, all the officers shall submit the monthly disposal statements to their respective Zonal Heads within 5th of every succeeding month and subsequently the Zonal Heads will compile a consolidated statement as per the prescribed format to the Apex office within 7th of every succeeding month without fail via webmail<gstcell.taxassam.org>

8. The minimum number of audit assessment cases to be disposed by various Assessing officers in a month is fixed as follows:

(i)	Deputy Commissioner of Taxes(Zones)	:	7
(ii)	Assistant Commissioner of Taxes (Central Audit)	:	15
(iii)	Superintendent of Taxes (Central Audit)	:	15
(iv)	Assistant Commissioner of Taxes (Zones)	:	20
(v)	Superintendent of Taxes (Zones)	:	20
(vi)	Assistant Commissioner of Taxes (Units)	:	12
(vii)	Superintendent of Taxes (Units)	:	12

9. The Additional Commissioner of Taxes/Joint Commissioner of Taxes shall closely monitor the performances of the Zonal Deputy Commissioners of Taxes and the Assistant Commissioner of Taxes/Superintendent of Taxes of the Central Audit Team.

10. The Zonal Deputy Commissioners of Taxes shall closely monitor the performances of the Assistant Commissioner of Taxes/Superintendent of Taxes under their respective jurisdiction.

11. Any deviation or laxity on the part of any Assessing officer in complying this circular shall be viewed seriously and shall invite appropriate disciplinary action.

12. This Circular is issued in supersession of all earlier Circulars of this office in this regard.

Enclo. As Stated



(Anurag Goel, IAS)

Commissioner of Taxes, Assam,

Dispur, Guwahati

Memo No. CTS-81/(Pt.)/2007/42-A

Dated Guwahati, the 18th August-2020

Copy to:

1. The Commissioner & Secretary to the Govt. of Assam. Finance (Taxation) Department, Dispur for favour of kind information
2. The Additional Commissioner of Taxes/Joint Commissioners of Taxes, Apex Office for information and necessary action.
3. The Zonal Deputy Commissioner of Taxes (All) for information and necessary action.
4. The Assistant Commissioners of Taxes(All)/Superintendent of Taxes (All) for information and necessary action.
5. The Central VAT Audit Team, Kar Bhawan.
6. Circular File.



Commissioner of Taxes, Assam,

Dispur, Guwahati

Statement of Disposal of VAT Audit by Officers at Zonal & Unit Level during the month of: _____

1	2	3	4	5	6	7	8	9
Name of the Zone	Name of Zone/ Unit	Name of Officer with designation (DCT/ACT/ST)	Opening Balance at the beginning of the month	Cases added during the month	Total Nos. of Cases (4+5)	Cases disposed during the month	Closing Balance at the end of the month (6-7)	Remarks

Date	
Place	

Name of DCT	
Name of Zone	
Signature of DCT	