

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

(Circular No. 6/2009)

NO.CTS-81/2007/259

Dated Dispur, the 5th March, 2009.

Sub : Assam Agricultural Income Tax Act, 1939- Declaration by the assessee under Rule 13(iv).

Rule 13 of the Assam Agricultural Income Tax Rules, 1939 was amended with effect from 14.11.2006 inserting therein a new clause (iv). As per the amended provision an assessee has to file a declaration after expiry of twelve months from the end of the month in which return of the relevant assessment year is furnished under the Income Tax Act, 1961, that no notice has been served on the assessee under section 143(2) on the said Act. The amendment further requires the assessee to inform the A.I.T.O. of any revision of the assessment order made under the Income Tax Act, 1961 within one month from the date of such revision.

The provisions of the said Rule 13(iv) does not seem to have been adhered to by the AITOs. The amended Rule enables the AITO to track any escapement of assessment. The AITOs are, therefore, instructed to adhere to the requirements of rule 13(iv) of the Assam Agricultural Income Tax Rules, 1939 invariably before completion of any assessment under the AAIT Act, 1939 on the basis of central assessment made under section 143(1) of the Income Tax Act, 1961 and also at the time of processing any refund petition.

In the case of assessments which have already been completed under Section 143 (1) of the Income Tax Act, 1961, a list of such cases may be prepared for follow up action.

It is impressed upon the AITOs once again to follow the instructions contained in this circular without any deviation. Any deviation from the provisions contained in the said Rules shall be viewed seriously.

Sd/-(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Guwahati-6.

Memo No.CTS-81/2007/259-A
Copy to :-

Dated Guwahati, the 5th March, 2009.

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) for information.
3. The Deputy Commissioners of Taxes/Assistant Commissioners of Taxes/Superintendents of Taxes/AITOs (All) for information and necessary action.
4. Circular File.

(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Guwahati-6.

13/3/09
5/3/09
