

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

(Circular No. 7/2017)

No. CT/COMP-49/2013/24


Dated Dispur, the 11<sup>th</sup> July, 2017

Sub : Modification to Guidelines for online issuance of GST permit and Transit Passes etc. for facilitating movement of goods

In partial modification of this Department's earlier Circular No. 6/2017(Vide Order No. CT/COMP-49/2013/23 dtd 07/07/2017) and for removal of hardship of carrying goods within the state at this initial stage of GST Roll out, requirement of 'GST Permit for intra-State supply': for intra-State supply of taxable goods within Assam is kept in abeyance until further order. In view of suspension of operation of 'GST Permit for intra-State supply', all the provisions detailed for intra-state movements in the Circular No. 6/2017 stand inoperative and the following three electronically obtained documents only required to be carried by a person in-charge of a conveyance:

- (a) 'GST Inward Permit': for importation and transportation of taxable goods into the State of Assam;
- (b) 'GST Outward Permit': for inter-State supply of taxable goods from Assam to other State;
- (c) 'Transit Passes': for transportation of taxable goods through the State of Assam.

All the other steps detailed for creating dealer's profile, User Id, Password and obtaining of GST permits, TP etc. shall be followed in accordance with guidelines detailed in Circular No. 6/2017.

  
( Anurag Goel, IAS)  
Commissioner of Taxes, Assam  
Dispur, Guwahati – 6.

No. CT/COMP-49/2013/24-A

Dated Dispur, the 11<sup>th</sup> July, 2017

Copy to :-

1. P.S. to Finance Minister, Assam.
2. Addl. Chief Secretary to the Govt. of Assam, Finance Department, Govt. of Assam.
3. The Principal Secretary to the Govt. of Assam, Finance Department, for favour of kind information.
4. The Commissioner of Central Tax, Guwahati, Dibrugarh, Shillong for information.
5. The Addl. Commissioner of Taxes/ Joint Commissioner of Taxes (All), for information.
6. The Deputy Commissioner of Taxes (All), for information.
7. The Assistant Commissioner of Taxes/ Superintendent of Taxes (All), for information.
8. Circular file.



Commissioner of Taxes, Assam  
Dispur, Guwahati – 6.

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