

**GOVERNMENT OF ASSAM**  
**FINANCE (TAXATION) DEPARTMENT**  
**JANATA BHAWAN, DISPUR, GUWAHATI-6**

**ORDERS BY THE GOVERNOR**

**NOTIFICATION**

eCF No.166955/136

Dated Dispur, the        October, 2024.

In partial modification of previous notification No.AR 69/2011/Pt-II/98 dated 10/4/2013, the Governor of Assam is pleased to notify and revise the timelines of the following services of the Finance (Taxation) Department under Section 4 of Assam Right to Public Services Act, 2012 (As Amended) in the interest of public service and timely disposal:-

1. Name of Service: Application for grant of declaration in forms C or F under Rule 12 of the CST (Registration & Turnover) Rules, 1957

Service	Application for grant of declaration in forms C or F under Rule 12 of the CST (Registration & Turnover) Rules, 1957
Eligibility Criteria	<p>1. To obtain Form 'C' and Form 'F'</p> <p>a) The person has to be a registered dealer under the Central Sales Tax Act, 1956.</p> <p>b) The goods intended to be procured by such Form must be mentioned in his/her certificate of registration.</p> <p>c) Such goods must be procured for re-sale use in manufacture/processing of goods for sale, use in mining, use in generation/distribution of power, packing of goods for sale/re-sale or use in the telecommunications network.</p> <p>2. A dealer who requires Form 'C' and Form 'F' shall have to follow the underlined procedures mentioned below :</p> <p>a) He/she shall submit an application in Form 1A, which should be filled up properly.</p> <p>b) The application shall have to be accompanied by</p>

proof of payment of the following fees) Rs.2/- per Form, or ii) Rs. 32/- per book of 25 Forms, or iii) Rs. 127/- per book of 100 Forms. The fee shall have to be paid into the Government Treasury.

c) The application Form must be accompanied with the account of Forms issued earlier in Form No.II in case of Form 'C' and in Form No. IIA in case of Form 'F'.3.

d) The dealer shall submit the application for such forms along with statement of utilisation of earlier forms issued and the details of required forms.

e) Assistant Commissioners of Taxes/Superintendents of Taxes shall verify such application and shall give necessary order for issuance of such forms as per requirement.

f) After receiving such forms from the concerned dealing assistant, the dealer shall fill-up the required particulars in such forms and shall return the filled-up form to the concerned dealing assistant.

g) The dealing assistant shall place the filled-up forms to the concerned Assistant Commissioners of taxes/Superintendents of Taxes. After being satisfied that the forms are filled-up as required, Assistant Commissioners of Taxes/Superintendents of Taxes shall give necessary order for delivery of such forms.

h) When the requirement of such Forms are less in number and/or such Forms are required for single invoice, the dealer shall fill-up the details, such as invoice number, date, amount etc. and other prescribed particulars on the body of the Forms.

i) When the requirement is large in number and/or such Forms are for multiple invoices, the total amount covered by the invoices shall have to be filled up on the body of the Form along with other prescribed particulars. The details of invoices such as bill No., date, amounts shall have to be written preferably on the reverse side of the Form which is to be duly signed by authorized signatory. In case where the transactions are too many, separate Annexures duly signed containing the above mentioned particulars should be

	<p>securely attached along with the Forms. The whole process of issuing Form 'C' and Form 'F' will take a maximum of 7 (seven) days.</p> <p>3. The registered dealer at the time of making the application for Form 'C' and Form 'F' should not be</p> <p>a. Defaulter in furnishing return or returns in accordance with the provisions of law or in payment of tax due according to returns filed by him/her ;</p> <p>b. Defaulter in making payment of tax assessed, reassessed or the penalty imposed under the Assam Value Added Tax Act, 2003 or the Central Sales Tax Act, 1956 and in respect of which no order for stay have been obtained from the competent authority under the provisions of the Act.</p> <p>c. Possesses some adverse material/materials which has or have been found by the Superintendent of Taxes suggesting any concealment of sale/purchase or furnishing inaccurate particulars in the returns.</p>				
Documents Required	<p>The application in Form 1A has to be accompanied by the following documents-</p> <p>(a) Proof of payment of fees.</p> <p>(b) Account of Forms issued earlier in Form issued earlier in Form No. II in case of Form 'C' and in Form IIA in case of Form 'F'.</p>				
DPS	Assistant Commissioner of Taxes / Superintendent of Taxes of the concerned Circle of the Unit Concerned.				
Timeline (in days)	15 days				
Workflow	<p>Online submission of application to the officer concerned. He will issue the forms within 15 days or reject the petition with speaking order. After 15<sup>th</sup> day, if not approved by the concerned officer, system will auto approve the application.</p>				
Working Timeline (in days)					
Revert/De-excalation					

Timeline (in days)					
First Appellate Authority	Commissioner of Taxes, Assam				
Stipulated time for First Appellate Authority	As prescribed in the ARTPS Act.				
Second Appellate Authority	The Secretary to the Govt. of Assam, Finance (Taxation) Department				
Stipulated time for Second Appellate Authority	As prescribed in the ARTPS Act.				
Third Appellate Authority	ASCRTPS				
Stipulated time for Third Appellate Authority	As prescribed in the ARTPS Act.				
Fees (in Rs.)	No fee				

Secretary to the Govt. of Assam  
Finance (Taxation) Department

Memo eCF No.166955/136-A      Dated Dispur, the      October, 2024.

Copy to for information and necessary action:

1. The Commissioner of Taxes, Assam, Kar Bhawan, Dispur, Guwahati-6.
2. The Secretary to the Govt. of Assam, ARTPPG Department, Janata Bhawan, Dispur, Guwahati-6, with reference to your letter bearing No.ART-RTPS0MISC/1/2024/39 dated 09.09.2024.
3. The Secretary to the Govt. of Assam, Finance (Taxation) Department, Janata Bhawan, Dispur, Guwahati-6,

4. The Joint Secretary to the Govt. of Assam, Finance (Establishment-B) Department, Janata Bhawan, Dispur, Guwahati-6, with reference to your letter bearing eCF No.256655/9 dated 19.09.2024.
5. OSD to Hon'ble Finance Minister, Assam for kind appraisal of Hon'ble Minister.
6. PS to Commissioner & Secretary to the Govt. of Assam, Finance Department for kind appraisal of Commissioner & Secretary.

**e-signed**

Secretary to the Govt. of Assam  
Finance (Taxation) Department