

**GOVERNMENT OF ASSAM**  
**ORDERS BY THE COMMISSIONER OF STATE TAX, ASSAM**  
**KAR BHAWAN, DISPUR, GUWAHATI-781006**

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**CIRCULAR NO. 77/2019-GST**

Dated Dispur the 21<sup>st</sup> October, 2019

**Sub : Cancellation/Deregistration of GSTIN as per provisions of Assam GST Act.**

**No. CT/GST-15/Pt-I/2017/189.**— Section 29 of the Assam GST Act (hereinafter to be referred to as the “**said Act**”) categorically ordains a Proper Officer to cancel registration of a taxpayer that yields no revenue to the exchequer or does not comply with the mandatory provisions of return submission within a definite time or obtained registration with fraudulent motif.

Although, this becomes an accountability of a Proper officer to check his territorial tax base and cleanse those GSTIN that fall under above mentioned categories as enumerated under section 29(2) of the **said Act**, still in order to enlighten and remind the Proper officers of their obligatory duties, this Commissionerate at regular interval issued circulars, imparted training, conducted video conference(VC) and shared presentation expecting the Proper officers to become proactive in cancellation of inactive GSTIN.

In this regard, it may be referred to **Circular No.25/2018 (No. CT/GST-15/2017/196 dated 29.10.2018)** issued from this office as per decision of GST Council to guide the jurisdictional officers to process cancellation application. You may recall several training programs so far imparted to you in this regard. The detailed presentation made through a VC on 2nd August, 2018 would have been a guiding documents for your ready reference. This matter has become prime point of discussion in subsequent VCs also.

Time and again, this Commissionerate pressed upon you to understand the adverse consequence of keeping such inactive GSTIN alive. These GSTIN are creating administrative inconvenience in following manners:

- These GSTINs are not contributing any revenue to the state.
- These GSTIN are affecting adversely the Tax-officers-taxpayer’s ratio and administrative efficacy.
- The existence of such inactive GSTIN are causing overall low return filing ratio.

But, it is very disappointing to see that the Unit offices have not put any effort to cleanse these GSTIN. As a result, because of these inoperative GSTIN, the rate of return filing of GSTR-3B in Assam has come down to around 54% which is alarmingly below the all India average of 74%. In fact, the rate is the lowest amongst the states at national level.

As anticipated by this Commissionerate, it has come to the notice of the top brass and become a serious cause of concern even at Prime Minister’s Office and GST Council



Secretariat although Assam is showing a positive revenue growth and low revenue gap. The following chart is self-evident to justify the anxiety in the minds of the top level administration.

**State-Wise Return Filing (GSTR-3B) within Due Date and up to 08/09/2019**

**(Data as per Agenda of 37<sup>th</sup> GST Council Meeting)**

Name of State	April, 2019		May, 2019		June, 2019		July, 2019	
	Within Due Date	Upto 08/09/19	Within Due Date	Upto 08/09/19	Within Due Date	Upto 08/09/19	Within Due Date	Upto 08/09/19
Assam	38	62	43	61	44	59	47	54
West Bengal	61	81	65	80	66	78	69	74
Tripura	55	76	59	74	61	73	65	70
Karnataka	62	83	66	83	67	81	71	77
Uttarakhand	58	79	62	79	63	77	66	73
Himachal Pradesh	63	82	67	81	67	80	71	77
Punjab	73	89	76	88	76	87	80	84
<b>All India</b>	<b>59</b>	<b>81</b>	<b>63</b>	<b>80</b>	<b>65</b>	<b>79</b>	<b>68</b>	<b>74</b>

The poor performance is taken so seriously by the government that now onward Hon'ble Finance Minister, Chief Secretary, Principal Secretary (Chief Minister's Office) and Principal Secretary, Finance will hold regular meeting with the Commissionerate of Taxes, Assam to review progress and performance in improvement on rate of return filing.

If the return filing trend of the taxpayers is closely analyzed and it is found that around 74% taxpayers regularly or lately file their GSTR-3B returns. Further analysis reveals that there are around 25% taxpayers who have never filed any returns & which may be assumed to be inactive or inoperative. The Commissionerate has presumed that in addition to some willful defaulters, there are many non-filers who have come out of GST ambit for the following reasons:

- 1. Migrated from earlier Acts but now having turnover less than 40 lakhs:** Under VAT, the threshold limit for registration was 6 lakhs only but in GST the initial limit was fixed at 10 lakhs for Assam. Later on, the limit was further enhanced to 20 lakhs and of late to 40 lakhs. While transition took place from VAT to GST, all the existing taxpayers irrespective of their threshold limit provisionally migrated to GST although almost 20% of the existing taxpayers were not having threshold limit less than 10 lakhs or 20 lakhs or 40 lakhs as applicable now. In course of time, most of such taxpayers opted out from continuing to be regular taxpayers and at the same time stopped filing returns with an



impression that as they were no more liable under GST hence they had no obligation to file returns.

**Action to be taken by Unit office: Identify such taxpayers with help of the records extracted from earlier tax regime and cancel the registration as per law.**

2. **Multiple IDs allotted to single taxpayer for migration under GST:** While the transition process was initiated, although same dealer had multiple registrations under multiple Acts such as VAT, Entry Tax, CST Act or Central excise/service Acts, all such registrations were allotted separate provisional IDs to the same dealer. Subsequently, some of the dealer being uncertain, activated all such provisional ids but presently operating only one out of such migrated IDs.

**Action to be taken by Unit office: Identify such taxpayers with help of the records extracted from earlier tax regime and cancel other GSTIN numbers of the taxpayers which are abandoned or no return filed against such GSTIN.**

3. **Obtained a GSTIN for a specific purpose such as for work contract but later on found of no use.**

**Action to be taken by Unit office: Identify such taxpayers who never filed any return after obtaining the registration and cancel the registration as per law.**

4. **Voluntary registration u/s 25 of GST Acts in anticipation of commencing some business activities:** Section 25 of the Act permits a person to obtain GST registration even if having threshold limit less than 40 lacs and such taxpayers will be considered as regular taxpayers and obligated to file periodical returns. But, a large number of such taxpayers have not filed returns with an impression that they are liable to file returns as they have not commenced their business activities.

**Action to be taken by the Unit offices: Section 29(2) states that a Proper Officer may cancel registration of any person who has taken voluntary registration under section 25(3) but has not commenced business within six months from the date of registration. Therefore, the provisions to be invoked and such registration should be cancelled as per law.**

5. **Change in PAN Card:** It is often seen that during VAT, the PAN card of an individual was submitted in case of partnership or company. The firm got migrated with that submitted PAN from earlier Acts to GST. Later on, the taxpayer applied for change in PAN. Consequently, a new GSTIN was granted to the firm. Change of PAN card from individual to partnership or company took place, but not cancelled the original PAN based GSTIN with an impression that earlier GSTIN would got cancelled automatically.

**Action to be taken by Unit office: Identify such taxpayers with help of the PAN card records of the authorized signatories of the partnership /company and records extracted from earlier tax regime and cancel the registration as per law.**



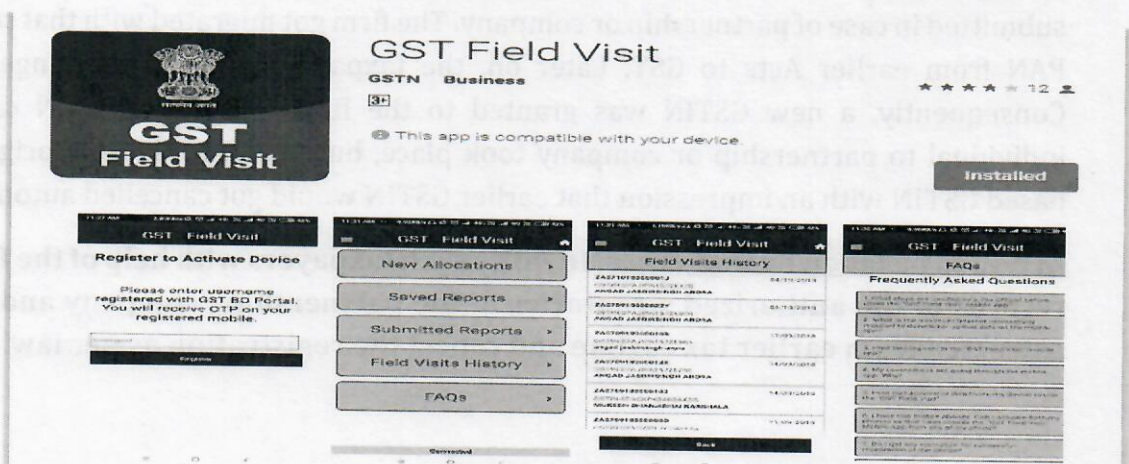
6. **Fraudulently obtained GSTIN:** Some unscrupulous persons got registration in the name of wagers, labourers, cart pullers etc only for generation of e-way bills using such GSTIN and file no returns.

**Action to be taken by Unit office:** Identify such taxpayers with help of the records extracted from e-way bill data base. Identify the taxpayers who are newly registered and generating e-way bills of high value but not filing returns. Conduct physical inspection/verification of the location through Inspectors and cancel the registration as per law if required. Field verification to be ensured against doubtful new application for registration.

7. **Persons having registration with no business premises or no stock:** There are some registered taxpayers who are registered but have no entity of business premises or no stock that endorse business activities.

**Action to be taken by Unit office:** Conduct physical inspection/verification of the location through Inspectors and cancel the registration as per law if required. Field verification to be ensured against doubtful new application for registration. In this regard, it may be mentioned that now field verification by Inspectors can be uploaded electronically in the portal and may be uploaded from the location of verification itself through "GST FIELD VISIT" APP. This App is free downloadable from "play store" in android mobile. Based on the report of the Inspectors, Proper officers may initiate such GSTIN.

*(Post Registration Field Visit as the name suggests is a visit by the tax authorities to the premises of the Taxpayer post grant of registration to Taxpayer. The Field visit will be conducted by the Field Visit Officer working under Tax Official. The Field Visit Official is allotted the work item of conducting field visit by the Tax Official. The Field Visit Submit Report functionality is expected to be used on a mobile device which would be carried by the Field Visit Official. Field Visit functionality will enable the Field Visit Official to record Time/Date/Latitude-Longitude and other details of place visited. Further details may be sought from the taxpayer, if any, based on the field visit report and then final decision will be taken by the Tax Official for continuance of registration or cancellation of registration.)*





In addition to the above tasks, you are also required to take the following steps:

- ✓ *To authenticate the genuine taxpayers*
- ✓ *Cancellation of inactive tax payers in priority as noted above. Execution of suo-motu cancellation of GSTIN under section 29(1) & 29(2) of the Acts who have failed to submit returns for six consecutive tax periods in case of regular taxpayers or three in case of Composition taxpayers.*
- ✓ *Fortnightly awareness session at unit level to be conducted to sensitize the reluctant taxpayers.*
- ✓ *Regular meeting to be organized by inviting the practicing CAs/tax consultants to ensure return submission by their respective taxpayers from time to time.*
- ✓ *Random physical inspection to be conducted at the business premises of some selected taxpayers to convey the consequences of noncompliance.*
- ✓ *Vigilance drives to be undertaken on evaders based on the data extracted from red flag, MIS, e-way bill portal or GSTN*
- ✓ *The Zonal Heads and the Unit Heads to hold periodical reviews among the unit officers to discuss the progress from time to time.*
- ✓ *Analysis of top 20 taxpayers of each unit (50 in Guwahati) to be done to study revenue trends and to ensure that these top taxpayers file returns regularly.*
- ✓ *Sector wise analysis to be done to study GST impact on each sector.*

In this regard, you may be guided by **Circular No.25/2018 (No. CT/GST-15/2017/196 dated 29.10.2018)** issued from this office as per decision of GST Council to guide the jurisdictional officers to process cancellation application. You may rely on several training programs so far imparted to you in this regard. The detailed presentation made through a VC on 2nd August, 2018 would be also of much help. This matter has been repeated many times in subsequent VCs. The PPT gives an illustrative step by step guidelines on suo-motu cancellation of registration for ready reference.

In this regard you may refresh your memory about the following contents of the **Circular No.25/2018 (No. CT/GST-15/2017/196 dated 29.10.2018)**:

**Para: 5:** *"Since the cancellation of registration has no effect on the liability of the taxpayer for any acts of commission/omission committed before or after the date of cancellation, the Proper officer should accept all such applications within a period of 30 days from the date of filing the application."*

**Para: 7:** *Section 45 of the Assam GST Act requires every registered person whose registration has been cancelled, to file a final return in FORM GSTR-10, within three months of the effective date of cancellation or date of order of cancellation, whichever is later. The purpose of the final return is to ensure that the taxpayer discharges any liability that he may have incurred u/s 29(5) of Assam GST Act.*



**( Section 29(5) :** *Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed: Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher.)*

**Para: 9:** *In case the final return in FORM GSTR-10 is not filed within the stipulated date, then notice in FORM GSTR-3A has to be issued to the taxpayer. If the taxpayer still fails to file the final return within 15 days of the receipt of notice in FORM GSTR-3A, then an assessment order in FORM GST ASMT-13 u/s 62 of the Assam GST Act read with rule 100 shall have to be issued to determine the liability of the taxpayer u/s 29(5) on the basis of the information available with the Proper officer. GST ASMT -13 shall follow if still not complied with.*

In order to be prudent in granting new registration to an applicant who has not applied for revocation of his cancelled GSTIN or has not filed GSTR-10 against his cancelled GSTIN, the directive specified in **Circular No: 49/2019-GST ( CT/GST-15/2017/340.) dated 28<sup>th</sup> March,2019** should be followed invariably :

**Para : 4 :** *" It is hereby instructed that the proper officer may exercise due caution while processing the application for registration submitted by the taxpayers, where the taxpayer is seeking another registration within the state although he has an existing registration the said state or his earlier registration has been cancelled. It is clarified that not applying for revocation of cancellation along with continuance of the conditions specified in clauses (b) and (c) of sub section (2) of section 29 of the Assam GST Act shall be deemed to be "deficiency" within the meaning of sub-rule (2) of rule 9 of the Assam GST Rules. The proper office may compare the information pertaining to earlier registration with the information contained in the present application, grounds on which the earlier registration(s) were cancelled and the current status of the statutory violation of which the earlier registration(s) were cancelled. The data may be verified on common portal by fetching the details of registration taken on the PAN mentioned in the new application vis-à-vis cancellation of registration obtained on same PAN."*

**It is felt necessary to refresh the provisions for cancellation of registration as prescribed in the GST law for your ready reference:**

**Section 29(1)**

1. Business that has been discontinued
2. Transfer of business
3. Death of proprietor
4. Amalgamation with other legal entity



5. Demerger
6. Otherwise disposed of business
7. Change in constitution of business
8. No longer liable to be registered

Registration can be cancelled by the proper officer on his own motion or on application by the owner or his legal heirs.

#### **Section 29(2)**

1. A registered person who has contravened such provisions of the Act or rules as prescribed in rule 21
2. A composition taxpayer who has not furnished return for three consecutive tax period
3. Any taxpayer other than composition taxpayer who has not furnished returns for a continuous period of six months
4. Any person who has taken voluntary registration under section 25(3) has not commenced business within six months from the date of registration
5. A registration that has been obtained by means of fraud, willful misstatement or suppression of facts.

#### **Rule 21:**

1. A taxpayer who does not conduct any business from the declared place of business
2. A taxpayer who issues invoice or bill without supply of goods or services in violation of the provisions of the Act or rules
3. If a registered person has contravened the section 171 (**Anti Profiteering Measures**)
4. If a registered person has contravened the section 10A of the GST Act.

#### **Rule 21A (Suspension of Registration) :**

1. Where a registered person has applied for cancellation of registration, the registration shall be deemed to be suspended from the date of submission of application or from the date from which the cancellation is sought whichever is later during pendency period of cancellation process
2. Proper officer may suspend the registration whose cancellation notice has been served till the effect of cancellation.

#### **Rule 22 (Cancellation of Registration) :**

1. Show cause Notice in REG-17
2. Reply to show cause Notice (REG-17) in REG 18 within the period given by the proper officer.
3. Order of cancellation in REG-19



#### 4. Drop cancellation proceeding in REG-20

**Procedures for processing of cancellation of registration are laid down in Circular No. 25/2018-GST dated 29/10/2018**

#### **Demand and Recovery:**

The Proper Officer should not be apprehensive of the fact that if a person does not pay his dues how the amount would be recovered. In this regard, a Proper officer shall follow section 79:

*79. (1) where any amount payable by a person to the Government under any of the provisions of this Act or the rules made thereunder is not paid, **the proper officer shall proceed to recover the amount** by one or more of the following modes:*

*(a) the **proper officer may deduct or may require any other specified officer to deduct** the amount so payable **from any money** owing to such person which may be under the control of the proper officer or such other specified officer.*

*(b) the proper officer may recover or may require any other specified officer to recover the amount so payable **by detaining and selling any goods belonging to such person** which are under the control of the proper officer or such other specified officer.*

*(c) (i) the proper officer may, by a notice in writing, require any other person **from whom money is due or may become due** to such person or **who holds or may subsequently hold money** for or on account of such person, to pay to the Government either forthwith upon the money becoming due or being held, or within the time specified in the notice not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money when it is equal to or less than that amount.*

It means that the liability may be recovered from the Bank GSTIN or by selling his movable or immovable property.

#### **Steps to be taken by a proper Officer:**

- ✓ Identify the GSTIN for cancellation based on the above mentioned criteria
- ✓ Conduct field verification if required and take cognizance of field report.

#### **In case of cancellation other than non-submission of return being the reason**

- ✓ Issue Show Cause Notice in FORM GST REG - 17
- ✓ Wait for 7 days for receipt of reply in FORM GST REG - 18
- ✓ Cancel the registration irrespective of discharge of liability.

#### **In case of non-submission of Return being the reason**

- ✓ Not to wait for more than 2 months to initiate proceeding against defaulters
- ✓ Issue SCN in FORM GSTR-3A
- ✓ Issue assessment order u/s 62 in FORM GST ASMT-13

#### **If still returns not filed for six consecutive periods**



- ✓ Issue Show Cause Notice in FORM GST REG – 17
- ✓ Wait for 7 days for receipt of reply in FORM GST REG – 18
- ✓ Cancel the registration u/s 29(2) irrespective of discharge of liability.

**Please Note:** When a Proper Officer issues a **SCN in FORM GST REG-17**, system in **GST BO Portal** by default grants the Taxpayer, a time period of **seven working days** from the date of issuance of the said SCN, as a part of natural justice, to give the **reply electronically in FORM GST REG-18**.

Although, there is a provision in the portal to ask the taxpayer to appear in person, but a Proper officer **should not ask the taxpayer to appear in person** (except the request for appearance in person is sought within that 7 working days) to avoid unnecessary delay.

Already the taxpayer has got sufficient time to regularize his inactive account. Giving more time and opportunity will not only be wastage of time but it will increase the work load of the concerned Proper officer.

In order to play safe and avoid legal complicity, a Proper officer should wait for another **three working days** from the expiry of the last date to reply the SCN and should cancel the GSTIN.

#### **Duties of a Proper Officer after cancellation of registration:**

- ✓ Wait for three months to see the taxpayer file GSTR-10
- ✓ Verify the amount furnished in GSTR-10 or issue SCN IN ASMT-14

#### **If GSTR-10 not filed and final liability not discharged**

- ✓ Issue SCN in FORM GSTR-3A in case of cancellation u/s 29(1) (voluntary)
- ✓ Issue SCN in FORM GST ASMT-14 u/s 63 in case of non-payment of liability after cancellation u/s 29(2) (Suo-moto)
- ✓ Issue assessment order in FORM GST ASMT-15 u/s 63 in case of non-payment of liability after cancellation u/s 29(1) or 29(2)

#### **If still liability not paid:**

- ✓ Automatically after 90 days, a demand id will be created against such defaulters.
- ✓ The Proper officer will proceed u/s 79 for recovery proceeding
- ✓ The Proper officer will issue FORM GST DRC-09 to FORM GST DRC-19 as per the requirement in order to recover the dues.

It is observed that there are many taxpayers who have filed their GSTR-3B returns but yet to file their GSTR-1 returns. As a result, Assam is displaying a very poor rate of return filing in the following table:



### GSTR-1 RETURN FILING

Month	Taxpayer eligible for GSTR-1	GSTR-1 filed till 31 <sup>st</sup> May,2019	Percentage
April,18	68,215	35,074	51.42%
May,18	70,090	35,492	50.64%
June,18	1,34,911	83,577	61.64%
July,18	72,660	36,104	49.69%
August,18	73,698	36,069	48.94%
September,18	1,43,299	85,127	59.41%
October,18	75,566	35,343	46.77%
November,18	76,591	34,253	44.72%
December,18	1,50,092	78,255	52.14%
January,19	78,467	32,098	40.91%
February,19	79,555	29,947	37.64%
March,19	1,57,238	56,586	35.99%
April,19	1,05,736	20,075	18.99%

Whereas, the rate of filing for the same period is much higher than the GSTR-1

### GSTR-3B RETURN FILING

Month	Taxpayer eligible for GSTR-3B	GSTR-3B filed till 31 <sup>st</sup> May,2019	Percentage
April,18	1,27,520	98,630	77.34%
May,18	1,31,906	1,01,069	76.62%
June,18	1,34,911	1,02,926	76.29%
July,18	1,38,403	1,04,604	75.58%
August,18	1,41,113	1,05,808	74.98%
September,18	1,43,299	1,06,224	74.13%
October,18	1,45,688	1,05,335	72.30%
November,18	1,47,983	1,01,369	68.50%
December,18	1,50,092	1,00,500	66.96%
January,19	1,52,381	98,495	64.64%
February,19	1,54,733	96,291	62.23%
March,19	1,57,594	87,202	55.46%
April,19	1,57,594	76,228	48.37%

If the following comparative table is observed, it comes to knowledge that in comparison to return filing rate of GSTR-3B, the same of GSTR-1 is less than half:

Month	Percentage of GSTR-3B return filing	Percentage of GSTR-1 return filing
April,18	77.34%	51.42%
May,18	76.62%	50.64%



June,18	76.29%	61.64%
July,18	75.58%	49.69%
August,18	74.98%	48.94%
September,18	74.13%	59.41%
October,18	72.30%	46.77%
November,18	68.50%	44.72%
December,18	66.96%	52.14%
January,19	64.64%	40.91%
February,19	62.23%	37.64%
March,19	55.46%	35.99%
April,19	48.37%	18.99%

In order to **enforce compliance on the taxpayers who have filed GSTR-3B but yet not filed GSTR-1**, you are directed to take the following measures:

- ✓ Identify such taxpayers from Red flag and MIS reports along with individual database available in GST portal.
- ✓ Pursue the taxpayers through physical or telephonic contact to file the pending returns immediately.
- ✓ Do regular follow up through calls or through e-mails.
- ✓ If still they default in submission of the returns, **block the ITC** to disable them from filing further GSTR-3B returns.
- ✓ Send SCN in GSTR FORM 3A u/s 46 of the Acts through email to initiate assessment of non-filers.
- ✓ Take enforcement measures.

Please note that in a recent urgent joint meeting of both Central & State GST officers in presence of Principal Commissioner of Central GST and Commissioner of State GST, Assam held on 15<sup>th</sup> October,2019, it is resolved that :

- ✓ It has now become imperative to have a working coordination at the district level for enhancing the compliance rate in return filing.
- ✓ The taxpayers who have not filed returns continuously for six months and three quarters for composite taxpayers, their registration may be cancelled suo-moto.
- ✓ The field level officers would be asked to check genuineness of registration with physical verification.
- ✓ To create awareness among the officers and taxpayers about revocation of cancellation.

It has brought us to a common platform with the Central GST officers to work for a common goal to enhance return filing. Therefore, you are required to do the following:

- ✓ Hold a joint meeting with the Central GST officers at your jurisdiction



- ✓ Hold regular interactive session with tax practitioners of your locality to pursue them to file returns of their clients punctually. The dais must be shared with the Central officials.
- ✓ Share and exchange expertise and experience with the Central agency for common revenue orientation.
- ✓ Arrange joint door to door drive to create a constant pressure on the defaulting taxpayers for return submission.

It is believed that all the officers will take note of the above facts and understand the importance of improving the rate of return submission. This will not only improve the rate of return filing but it will also show more revenue growth. It is really a matter of great satisfaction that in certain parameters, Assam is much ahead of the national average:

- ✓ Assam has recorded a revenue growth of 7% against the national growth rate of 4.9%
- ✓ Assam has recorded a lower revenue gap of 12.2% against the national gap of 20.9%
- ✓ Assam has imparted maximum number of training programs.

In addition to retaining this lead in revenue parameter, utmost effort must be put to increase the rate of return filing also. This will automatically take the revenue growth to a greater height. This can be achieved by decreasing the value of denominator (reduction of inactive GSTIN through cancellation) and by increasing the value of numerator (increase in return submission by the active taxpayers).

Therefore, you are directed to undertake all the above noted measures henceforth in the interest of state revenue. You are further directed to submit a weekly statement as per the prescribed format attached to this circular in **Annexure-A** and two monthly statements in **Annexure-B** and **Annexure-C** which will be compiled at Apex office for upward submission to the government. The weekly statement must be sent by the unit office invariably on every first working day of next week whereas the monthly statement must be sent within first three working days of the next month.

**Annexure-A:** Weekly Report on physical verification conducted, SCN issued and registration cancelled (to be submitted circle and circle in charge wise by the Unit office on weekly basis.)

**Annexure-B:** Monthly action taken report on taxpayers on whom Suo-Moto cancellation of registration have been made (to be submitted circle and circle in charge wise by the unit office on monthly basis)

**Annexure-C:** Monthly action taken report of Inspector of Taxes on field verification (to be submitted circle and area Inspector wise by the Unit Office on monthly wise.)

In order to receive the statements, a separate web-mail address is created at Apex office and the address is **gst\_cancel@taxassam.org**. The statements are required to be sent at this web-mail only.

The statements must be sent in the attached template excel sheets. You are required to download the attached template excel sheets and use only these sheets for the purpose. If



statements are furnished in another form like self-created excel sheets or MS Word files, such statements shall be summarily rejected and the Unit office shall be asked to send in correct form only.

- ✓ Assistant Commissioner of State tax/Superintendent of State tax are directed to work in tandem with their jurisdictional Inspector of State tax.
- ✓ Zonal Deputy Commissioner of State tax are directed to hold regular review of the Unit.

Any deviation in compliance of the directions stated in this circular will be viewed very seriously and concerned officer will be held personally answerable to the government.



**(Anurag Goel, IAS)**  
**Commissioner of State tax, Assam**  
**Dispur, Guwahati**

Memo No. CT/GST-15/Pt-I/2017/189-A

Dated Dispur, the 21st October, 2019

Copy to :

1. P.S. to Finance Minister, Assam for kind appraisal of Hon'ble Finance Minister, Assam.
2. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
3. The Principal Secretary to the Chief Minister, Assam, Dispur, Guwahati-6 for favour of kind information.
4. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
5. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
6. The Principal Commissioner of Central GST, Guwahati for information.
7. The Commissioner of Central GST, Dibrugarh for information.
8. The Additional Commissioner of State tax (All) / Joint Commissioner of State tax (All) for information.
9. The Deputy Commissioner of State tax (All) / Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
10. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.



Commissioner of State tax, Assam,  
Dispur, Guwahati



**ANNEXURE - A**

**Weekly Report on nos. of Physical Verification conducted, SCN Issued & Registration cancelled**

Name of the Unit:		Period of furnishing report:		Period of furnishing report:		Remarks					
Sl. No.	Period of furnishing report	Circle No.	Name of Officer	Designation	Nos. of physical verification conducted post registration						
					During the Week		Cumulative figure upto the end of the week				
					Nos. of SCN issued for cancellation						
					During the Week	Cumulative figure upto the end of the week					
					Nos. of cancellation of registration made						
					During the Week	Cumulative figure upto the end of the week					
1	2	3	4	5	6	7	8	9	10	11	11
1						0		0		0	
2											
3											
4											
5											
6											
7											
8											

Date of furnishing report:	
Name of ACT / ST (i/c) of the Unit furnishing the report:	
Designation of the officer furnishing report	



**ANNEXURE - B**

**Monthly Action Taken Report on taxpayers subjected to Suo-Moto Cancellation of Registrations**

Name of the Unit:		Period of furnishing report:										Remarks
Sl. No.	Period of furnishing report	Circle No.	Name of Officer	Designation	Nos. of cancellation of registration made upto the end of the last week of the previous month	Out of Column-6 nos. of taxpayers who have filed GSTR-10 (Final Return)	Out of Column-6 nos. of taxpayers who have NOT filed GSTR-10 within 03 months	Nos. of verification made out of Column-6 during the month	Nos. of SCN in ASMT-14 issued out of Column-7	Nos. of orders in ASMT-15 issued out of Column-9		
1	2	3	4	5	6	7	8	9	10	11	12	
1	November '19											
2	December '19											
3	January '20											
4	February '20											
5	March '20											

Date of furnishing report:	
Name of ACT / ST (I/c) of the Unit furnishing the report:	
Designation of the officer furnishing report	



**ANNEXURE - C**

**Monthly Action Taken Report on Field Verification conducted by Inspector of State Tax**

<b>Name of the Unit:</b>		<b>Period of furnishing report:</b>							<b>Period of furnishing report:</b>	
Sl. No.	Period of furnishing report	Circle No.	Name of the Inspector	Field Visits Allocated		Field Visits Conducted		No. of visits remained pending at the end of the reporting month	Reasons of pendency	Remarks
				No. of field visits allocated during the month	Cumulative figure upto the end of the reporting month	No. of visits completed during the reporting month	Cumulative visits completed upto the end of the reporting month			
1	2	3	4	5	6	7	8	9	10	11

Date of furnishing report: \_\_\_\_\_

Name of ACT / ST (I/c) of the Unit furnishing the report: \_\_\_\_\_

Designation of the officer furnishing report \_\_\_\_\_