

**GOVERNMENT OF ASSAM**  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX, ASSAM**  
**KAR BHAWAN DISPUR, GUWAHATI-781006**

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( Circular No.1/2024 )

Dated, Dispur, the 30<sup>th</sup> March, 2024

Sub : **Registration under GST Act – registered rent deed.**

No. CTS-81/(Pt)/2007/86 : Circular No.1/2023 dtd. 07.07.2023 is modified to the extent that the application for grant of registration under GST is to be considered, if the applicant submits a notarized rent agreement/leased deed/NOC along with an Affidavit certifying the genuineness of the principal place of business sworn before a First Class Judicial Magistrate in lieu of rent agreement/leased deed duly registered with the Sub-Register. However, if the applicant submits such notarized rent agreement/leased deed/NOC along with an Affidavit in lieu of rent agreement/leased deed duly registered with the Sub-Register, prior approval is to be obtained from the concerned Zonal Joint Commissioner of State Tax on case to case basis. The approval is to be obtained through official mail (webmail) and it should be disposed of by the Zonal Joint Commissioner of State Tax within a period of one day. Further, records of such cases are to be properly maintained at the Office of the Zonal Deputy Commissioner of State Tax.

Sd/=

( Pallav Gopal Jha, IAS., )

Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati

Memo No. CTS-81/(Pt)/2007/86-A

Dated Dispur the 30<sup>th</sup> March, 2024

Copy to :

- 1) The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Department, Block-F (Ground Floor), Dispur, Guwahati-781006 for favour of kind information.
- 2) The Special Commissioner of State Tax, Assam/ Additional Commissioner of State Tax, Assam (All) for information.
- 3) The Joint Commissioner of State Tax (All) for information and necessary action. A daily report of disposal of cases is to be invariably mailed to GST Cell.
- 4) The Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information and necessary action.
- 5) The Information Technology Officer, Office of the Principal Commissioner of State Tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.

*Pallav Gopal Jha*

Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati