

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

INSTRUCTION NO. 18/2025-GST

Dated Dispur the 4th March, 2025

১৯ ফাগুন ১৪৩১ ভাস্কৰাব্দ

Subject: Standard Operating Procedure on Road Vigilance. – reg.

No. CT/GST-40/2020/148.— It has been observed that there are ample guidelines in place for proper conduct of road checks. In this context, Circular No.10/2018-GST dtd. 12.06.2018, as amended by Circular no.11/2018-GST dtd. 22.06.2018 and Circular No.22/2018-GST dtd. 18.09.2018, have been issued by Principal Commissioner of State Tax, Assam. Further, a detailed Standard Operating Procedure (SOP) on Road Vigilance has been issued *vide* this office Instruction No.06/2024-GST dtd. 05.10.2024. Now, for ensuring transparency, accountability along with safety of the Officers the following guidelines are issued to be followed by the field formations:

1. The team of officers engaged in a Road Vigilance should not be less than 4 (four) numbers. If less officers are available in any office, then in such cases Office Staff may be engaged but it should not be more than 2 (two) nos.
2. Before proceeding for a Road Vigilance duty, the Officer-in-charge of the respective Unit / Zonal Joint Commissioner of State Tax as the case may be, should invariable intimate by letter or through SMS/WhatsApp, the matter to the concerning Additional Commissioner of State Tax looking after the respective Zone.
3. All Officers should maintain a “Log Book” as per proforma furnish below :

Sl. No	Time of Duty		Location	Detail of Vehicle intercepted		Findings, in Short. If detained reasons thereon
	From	To		Vehicle No	Driver name & phone number	
1	2	3	4	5	6	7

4. A **weekly report** should be furnished by the Zonal Joint Commissioner of Taxes to Apex office as per proforma furnish below with an intimation to the concerning Additional Commissioner of State Tax looking after the respective Zone :

Date of Inspection	Detail of Vehicle intercepted		Findings, in Short. If detained reasons thereon	Amount of Penalty levied (in Rs)	Amount Realized (in Rs)	Remarks
	Vehicle No	Driver name & phone number				
1	2	3	4	5	6	7

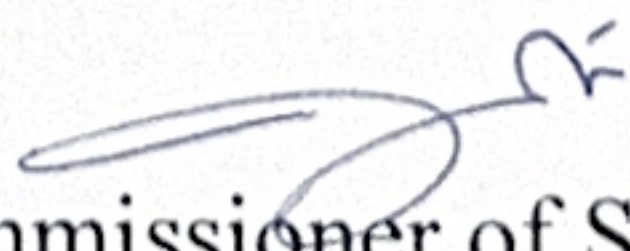
Sd/=
 (Jitu Doley, IRS)
 Principal Commissioner of State Tax, Assam,
 Dispur, Guwahati

Memo No. CT/GST-40/2020/148-A

Dated Dispur the 4th March, 2025

Copy to :

1. The Special Commissioner of State Tax (All) / Additional Commissioner of State Tax (All)/ Joint Commissioner of State Tax (All) / Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information and necessary action.
2. The Information Technology Officer, Office of the Principal Commissioner of State Tax, Assam for uploading of the instruction in the website of the Commissionerate for information of all concerned.
3. P.S. to the Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, I-Block (3rd Floor), Janata Bhawan, Dispur, Guwahati-6 for kind appraisal of Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department.


 Principal Commissioner of State Tax, Assam,
 Dispur, Guwahati