



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

OFFICE MEMORANDUM

No: CTS-26/2012/296-97

Dated: Dispur the 30th of Oct. 2020


Sub : Regarding standard guidelines, procedures, time limit, application forms, citizen charter, list of documents to be enclosed with the application for registration under the Assam Professions, Trades, Callings, and Employments Tax Act, 1947 read with read with Assam Professions, Trades, Callings, and Employments Tax Rules, 1947

As per the provisions of the Assam Right to Public Service Act, 2012 a standard procedure is formulated for application for registration under the Assam Professions, Trades, Callings, and Employments Tax Act, 1947 –

1. Every employer (not being an officer of Government) liable to pay tax as per the provisions of the Assam Professions, Trades, Callings, and Employments Tax Act, 1947 shall apply for Certificate of Registration and every person liable to pay tax under the mentioned Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a Certificate of Enrolment from the assessing authority online.
2. Every employer who is liable to tax Certificate of Registration shall apply in prescribed FORM I electronically and every person liable to pay tax (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall apply for Certificate of Enrolment in prescribed FORM II electronically.
3. The application for Certificate of Registration and Certificate of Enrolment shall be accompanied by the following documents –
 - a. Two passport size photograph of employer/employers
 - b. PAN Card
 - c. Proof of address (principal place of business and other places of business within the state)
 - d. Trade License
 - e. Deed of partnership if any
 - f. Article of Association or Memorandum of Association (in case of Company)
 - g. Certificate of Registration of major Acts like Assam Goods and Service Tax Act, Assam Value Added Tax Act etc.
4. After receipt of the application for Certificate of Registration or Certificate of Enrolment, the Designated Public Servant (DPS) may process the respective applications. If everything is found in order, he or she shall issue

- Certificate of Registration in prescribed FORM IA and Certificate of Enrolment in prescribed FORM IIA based on the nature of application electronically within three (3) working days from the date of application and the same can be downloaded from the portal of the Commissioner of Taxes.
5. If the Designated Public Servant (DPS) is satisfied that the particulars contained in the application are not correct or complete or any other evidence or information or particular is required for Registration, the DPS shall direct the applicant within three (3) working days from the date of application to file a revised application in FORM I for Certificate of Registration by the applicant within seven (7) working days from such order.

- In case of application for Certificate of Enrolment, the DPS may call for additional information or evidence to be submitted by the applicant within seven (7) working days to determine the amount of tax payable by the applicant according to the Schedule of the Act.
6. In case of any rejection by the assessing authority, the applicant can apply fresh for both Certificate of Registration and Certificate of Enrolment.


Commissioner of Taxes, Assam
Kar Bhawan, Dispur