

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

OFFICE MEMORANDUM

No.: CTS-53/2014/Pt./313

Dated Dispur, the 10th November, 2016.

Sub.: Comprehensive State List of Approvals and Renewals along with check list of documents to be submitted and timelines of approval.

A comprehensive checklist of all required pre-establishment, pre-operation and post commencement approvals, permissions, No Objection Certificate (NOC), license, registration and other mandatory State approvals including annual returns and renewals required by the business enterprise/ industry has been prepared and annexed for publishing the same on **www.easeofdoingbusinessinassam.in**, the Single Window portal developed for the business enterprises. Apart from the annexed list there is no other approval to be obtained by business entities from the department under pre-establishment/ pre-operation/ post commencement business activities including annual returns and renewals.

The list is now comprehensive and there is no other mandatory pre-establishment/ pre-operation/ post commencement approval required, as on date, from the department and its agencies for doing business in the State.

Also attached is the list of all supporting documents required against each approval including the details of fees and payments. The time limits required for processing the application and issuance of clearances is also notified as annexed.


Sd/-
(Anurag Goel)
Commissioner of Taxes, Assam,
Guwahati-6.

Memo No.: CTS-53/2014/Pt./313-A

Dated Dispur, the 11th November, 2016.

Copy to:-

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Deptt., Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner & Secretary to the Govt. of Assam, Industries & Commerce Deptt., Dispur, Guwahati-6 for favour of kind information.
- 4) The Addl. Commissioner of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
- 5) The Deputy Commissioner of Taxes (All) for information and necessary action.
- 6) The Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information and necessary action.


Commissioner of Taxes, Assam,
Guwahati-6.

11/11/16

ANNEXURE –I

LIST OF ALL APPROVALS, REGISTRATION, LICENCESE, RENEWALS & REPORTS
DEPARTMENT OF FINANCE (COMMISSIONERATE OF TAX)

SL NO	LIST OF PRE EASTABLISHMENT APPROVALS	REMARK
	LIST OF PRE OPERATION APPROVALS	
1.	The Assam Amusement and Betting Tax - Form- XIX A [Application for permission to operate cable television network]	
2.	The Assam Amusement and Betting Tax - Form- XX [Permission to operate cable television Network]	Security u/s 4A and Rule 25A as determined by the prescribed authority. Circular No: 13/2016
3.	The Central Sales Tax - Form-A	A fee of rupees twenty five in the form of court fee stamp as per CST Rule, 1957 Rule 4(3) Circular No 15/2016
4.	The Central Sales Tax - Form-B [Certificate of registration]	
5.	The Assam Entry Tax - Form-ET-1 [Application for Registration]	
6.	The Assam Entry Tax - Form-ET-2 [Certificate of Registration]	Security as maybe determined by the prescribed authority as per Rule 3 (3) of the AET Rules, 2008 Circular No 15/2016
7.	The Assam Entry Tax - Form-ET-7 [Application by an importer of motor vehicle]	

8.	The Assam Entry Tax - Form-ET-8 [Certificate to an importer of motor vehicle]	Tax payable as determined by the prescribed authority as per Rule 8 (2) Circular No 15/2016
9.	The Assam Taxation (On Specified Lands) - Form- 4 [Application for registration]	
10.	The Assam Taxation (On Specified Lands) - Form- 5 [Registration certificate]	
11.	The Value Added Tax - Form-2 [APPLICATION FOR REGISTRATION]	Rupees 100.00 under Rule 13 (7)
12.	The Value Added Tax - Form-3 [CERTIFICATE OF REGISTRATION]	
13.	The Value Added Tax - Form-4 [APPLICATION FOR GENERAL REGISTRATION NUMBER (GRN)]	
14.	The Value Added Tax - Form-5 [CERTIFICATE OF REGISTRATION]	
15.	The Value Added Tax - Form-10 [APPLICATION FOR REGISTRATION OF TRANSPORTER]	Rupees 100.00 under per Rule 16 (5)
16.	The Value Added Tax - Form-11 [CERTIFICATE OF REGISTRATION FOR TRANSPORTER]	
17.	The Value Added Tax - Form-ANNEXURE . I [APPLICATION FOR PERMISSION TO PAY COMPOSITION AMOUNT UNDER THE "COMPOSITION SCHEME FOR MARBLE DEALERS.]	
18.	The Value Added Tax - Form-ANNEXURE . I [APPLICATION FOR PERMISSION TO PAY COMPOSITION AMOUNT UNDER THE "COMPOSITION SCHEME FOR DEALERS DEALING IN POTATO, ONION AND GARLIC.]	
19.	The Value Added Tax - Form-ANNEXURE . I [APPLICATION FOR PERMISSION TO PAY COMPOUND AMOUNT OF TAX AS PROVIDED IN THE "COMPOSITION SCHEME FOR RETAIL DEALERS"]	
20.	The Value Added Tax - Form-ANNEXURE . I [APPLICATION FOR PERMISSION TO PAY COMPOSITION AMOUNT UNDER THE "COMPOSITION SCHEME FOR SWEET MEAT SHOP, RESTAURANT AND EATERIES"]	
21.	The Value Added Tax - Form-FORMAT . WC I [APPLICATION FOR PERMISSION TO PAY COMPOSITION AMOUNT UNDER THE "COMPOSITION SCHEME FOR WORKS CONTRACT"]	
22.	The Value Added Tax - Form-FORMAT . WC II [APPLICATION FOR PERMISSION TO PAY COMPOSITION AMOUNT UNDER THE "COMPOSITION SCHEME FOR WORKS CONTRACT"]	
23.	The Assam Tax on Luxuries (Hotels and Lodging Houses) - Form- 1 [Application for Registration]	Application fee of Rs 25 in the form of court fee under Rule 3
24.	The Assam Tax on Luxuries (Hotels and Lodging Houses) - Form- 2 [Registration Certificate]	
LIST OF POST COMMENCEMENT APPROVALS		

25.	The Value Added Tax - Form-33 [FORM OF APPLICATION FOR ALLOTMENT OF TAX DEDUCTION ACCOUNT NUMBER]	
26.	The Assam Professions, Trades, Callings and Employments Taxation - Form- I [Application for Certificate of Registration / Amendment of Certificate of Registration]	
27.	The Assam Professions, Trades, Callings and Employments Taxation - Form- IA [Certificate of Registration]	
28.	The Assam Professions, Trades, Callings and Employments Taxation - Form- II [Application for a Certificate of Enrolment / Amendment of Certificate of Enrolment]	
29.	The Assam Professions, Trades, Callings and Employments Taxation - Form- IIA [Certificate of Enrolment]	
30.	The Assam Professions, Trades, Callings and Employments Taxation - Form- II-C [Certificate to be furnished by a person who is simultaneously in employment of more than one employer]	
	OTHER APPROVALS, RETURNS & RENEWALS	
31.	The Assam Amusement and Betting Tax - Form- I-B [Daily sale report]	
32.	The Assam Amusement and Betting Tax - Form- I-E [Complimentary tickets]	The Entertainment tax as determined by the prescribed authority under Sec 3 (5)
33.	The Assam Amusement and Betting Tax - Form- II [Statement of tickets sold]	
34.	The Assam Amusement and Betting Tax - Form-III / IV [Return of persons admitted by mechanical contrivance / Return of complimentary tickets]	
35.	The Assam Amusement and Betting Tax - Form- V [form of certificate prescribed under rule 20]	
36.	The Assam Amusement and Betting Tax - Form- XVII [Return for submission to the prescribed officer]	
37.	The Assam Amusement and Betting Tax - Form-XVIII [Return of cinematograph exhibition]	
38.	The Assam Amusement and Betting Tax - Form- XIX [Return of cinematograph exhibition]	
39.	The Assam Amusement and Betting Tax - Form- XXI [Monthly Return submitted by operators of cable television network]	
40.	The Assam Amusement and Betting Tax - Form- XXII [Monthly return submitted by operators of hotels having their own cable television network]	
41.	The Assam Amusement and Betting Tax - Form- XXIII [Information for holding an Entertainment with sale of tickets for admission]	
42.	The Assam Amusement and Betting Tax - Form- XXIV [Information for holding an Entertainment where admission is otherwise than through open sale of tickets]	
43.	The Assam Amusement and Betting Tax - Form-XXV [RETURN OF CINEMATOGRAPH EXHIBITION]	

44.	The Assam Amusement and Betting Tax - Form- XXVI [RETURN TO BE FURNISHED BY THE PROPRIETOR]	
45.	The Central Sales Tax - Form-III [Return of Turnover]	
46.	The Central Sales Tax - Form-V [Form of Appeal]	
47.	The Central Sales Tax - Form-V A [Form of Appeal]	A fee of rupees 10.00 in the means of court fee stamp under rule 13 (2)
48.	The Central Sales Tax - Form-XI [DESPATCH NOTE]	
49.	The Assam Entry Tax - Form-ET-5 [Annual return of turnover]	
50.	The Assam Taxation (On Specified Lands) - Form- 1 [Intimation about quantum of advance tax due according to estimation of owner]	Advance tax as per record estimate under Rule 7
51.	The Assam Taxation (On Specified Lands) - Form- 6 [Return]	
52.	The Value Added Tax - Form-7 [APPLICATION FOR REFUND OF SECURITY]	
53.	The Value Added Tax - Form-8 [APPLICATION FOR AMENDMENT/CANCELLATION OF REGISTRATION CERTIFICATE]	Rupees 50/- under Rule 60 (1)
54.	The Value Added Tax - Form-9 [INFORMATION TO BE FURNISHED BY THE TRANSFEREE]	
55.	The Value Added Tax - Form-13 [TAX RETURN]	
56.	The Value Added Tax - Form-14 [ANNUAL RETURN OF TURNOVER]	
57.	The Value Added Tax - Form-18 [APPLICATION FOR REFUND OF THE FORFEITED AMOUNT]	
58.	The Value Added Tax - Form-30 [APPLICATION FOR GRANT OF A CERTIFICATE UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 47, FOR NO DEDUCTION OF TAX OR DEDUCTION OF TAX ON A LOWER AMOUNT]	
59.	The Value Added Tax - Form-31 [CERTIFICATE UNDER SUB-SECTION (1) (b) OF SECTION 47,RELATING TO DEDUCTION OF TAX SOURCE OR NO DEDUCTION ,AS THE CASE MAY BE]	
60.	The Value Added Tax - Form-32 [FORM OF PARTICULARS TO BE SUBMITTED BY THE CONTRACTEE]	
61.	The Value Added Tax - Form-34 [TAX DEDUCTION ACCOUNT NUMBER (TAN) CERTIFICATE UNDER ASSAM VALUE ADDED TAX ACT,2003]	
62.	The Value Added Tax - Form-35 [FORM OF RETURN TO BE FURNISHED BY A PERSON RESPONSIBLE FOR DEDUCTION OF TAX AT SOURCE]	
63.	The Value Added Tax - Form-41 [APPLICATION FOR REFUND OF INPUT TAX CREDIT]	
64.	The Value Added Tax - Form-42 [APPLICATION FOR REFUND]	
65.	The Value Added Tax - Form-43 [APPLICATION FOR REFUND BY EXPORTERS]	

66.	The Value Added Tax - Form-56 [CERTIFICATE OF EXPORT]	Rupees 2/- per leaf under Rule 61 (1)
67.	The Value Added Tax - Form-60 [BILL OF SALE]	Rupees 2/- per leaf under Rule 61 (1)
68.	The Value Added Tax - Form-61 [DELIVERY NOTE]	Rupees 2/- per leaf under Rule 61 (1)
69.	The Value Added Tax - Form-62 [ROAD PERMIT]	Rupees 2/- per leaf under Rule 61 (1)
70.	The Value Added Tax - Form-63 [TAX CLEARANCE CERTIFICATE]	
71.	The Value Added Tax - Form-64 [TRANSIT PASS]	Rupees 2/- per leaf under Rule 61 (1)
72.	The Value Added Tax - Form-74 [APPLICATION FOR FURNISHING OF CERTAIN INFORMATION]	
73.	The Value Added Tax - Form-76 [APPLICATION FORM FOR DETERMINATION OF DISPUTED QUESTION UNDER SECTION 105]	Rs.100/- per disputed question under Sec 105 Rule 57
74.	The Value Added Tax - Form-78 [REVISSION PETITION FIELD UNDER SECTION] 82	Minimum rupee 200 or Maximum rupees 500 under sec 62 (1)
75.	The Value Added Tax - Form-ANNEXURE .I [COMPOSITION SCHEME FOR BRICKS DEALERS STATEMENT OF PAYMENTS]	
76.	The Value Added Tax - Form-ANNEXURE . III [MONTHLY STATEMENT FORMAT FOR MARBLE DEALERS]	
77.	The Value Added Tax - Form-ANNEXURE . III [MONTHLY STATEMENT FORMAT FOR POTATO, ONION AND GARLIC DEALERS]	
78.	The Value Added Tax - Form-FORMAT- RD I [TAX RETURN FORMAT FOR RETAIL DEALERS]	
79.	The Value Added Tax - Form-ANNEXURE . II [TAX RETURN FORMAT FOR SWEET MEAT SHOP, RESTAURANT AND EATERIES]	
80.	The Value Added Tax - Form-FORMAT . WC III [FORM OF RETURN TO BE FURNISHED BY A CONTRACTOR OPTING FOR COMPOSITION SCHEME]	
81.	The Assam Agricultural Income Tax - Form-A [Plantation development]	
82.	The Assam Agricultural Income Tax - Form-B [Plantation Development fund scheme receipt for deposit]	

83.	The Assam Agricultural Income Tax - Form-C [Plantation Development Fund Scheme]	
84.	The Assam Agricultural Income Tax - Form-D [Application for withdrawal under paragraph of the Scheme]	
85.	The Assam Agricultural Income Tax - Form-E [Plantation Development Fund Scheme Application for closing of account]	
86.	The Assam Agricultural Income Tax - Form-I [Agricultural Form]	
87.	The Assam Agricultural Income Tax - Form-I [Application under Section 5]	
88.	The Assam Agricultural Income Tax - Form-I [Engineers certificate in respect of the Investment]	
89.	The Assam Agricultural Income Tax - Form-II [Agricultural Exemption Certificate Form]	
90.	The Assam Agricultural Income Tax - Form-II [Statement on Investment on Plant & Machinery]	
91.	The Assam Agricultural Income Tax - Form-III [Intimation Form]	
92.	The Assam Agricultural Income Tax - Form-III [Certificate of Settlement issued under sub-section (1) of section 8]	
93.	The Assam Agricultural Income Tax - Form-III [Declaration by the assessee]	
94.	The Assam Electricity Duty - Form- AED-3 [Return]	
95.	The Assam Electricity Duty - Form-AED-6 [Appeal to the Assistant Commissioner of Taxes]	
96.	The Assam Professions, Trades, Callings and Employments Taxation - Form- III [Return]	
97.	The Assam Professions, Trades, Callings and Employments Taxation - Form- III-A [Application for permission to furnish returns covering quarter, six months or a year]	
98.	The Assam Tax on Luxuries (Hotels and Lodging Houses) - Form- 3 [Application for cancellation of registration certificate Return]	
99.	The Assam Tax on Luxuries (Hotels and Lodging Houses) - Form- 6 [Application for refund of forfeited tax under section 16]	
100.	The Assam Tax on Luxuries (Hotels and Lodging Houses) - Form- 4 [Return]	
101.	The Assam Industries (Tax Exemption) Scheme, 2015 (Annexure-IX) Application Form for grant of Certificate of Entitlement	