

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI-6
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CIRCULAR No. 2/2018

Dated Dispur, the 13th June, 2018.

Sub :- Completion of assessment under Assam Taxation (On Specified Lands) Act, 1990
– regarding.

No. CTS-81/2007/Pt/40 :- Tax on specified land constitute a major portion of revenue and it is especially collected from organized sectors. The liability to pay advance tax on specified land is as below:


Sl. No.	Due date of 1st installment	Amount payable
1	On or before the 15th June	Not less than 20% of such advance tax
2	On or before the 15th September	Not less than 50% of such advance tax as reduced by the amount, if any, paid in the earlier installment
3	On or before the 15th December	The whole amount of such advance tax as reduced by the amount or amounts, if any, paid in the earlier installment or installments.
4	On or before the 31st day of December	Any remaining amount

- (a) Owners are liable to pay advance tax in three instalments as per detail mention in the above table. However, if any owner fails to deposit the advance tax, the assessing officer is required to calculate the advance tax payable by the owner not later than November of the concerned year and to issue a Notice of Demand in Form-3
- (b) Return under shall be furnished within` 60 days of the end of the year under Rule 8 of the Assam Taxation (On Specified Lands), Rules, 1990. At the close of a year or the closure of the business during the year assessment shall be completed on basis of the returns filed and documents produced in its support to determine the tax payable by the owner of the land.
- (c) If an owner fails to make a return as required under Rule 8 or having made the return fails to comply with all the terms of the notice, issued to produce evidence in support of return, the assessing officer shall assess to the best of his judgement to determine the tax payable by the owner of the specified land.

- (d) If for any reason any specified land chargeable to tax has not been assessed for any year or has escaped assessment or has been under assessed or assessed at a lower rate, the assessing officer may at any time within 8 (eight) years of the aforesaid year, proceed to assess or reassess the owners in respect of such year as per provisions of the Act and rule made thereunder.

In view of the above, all Assistant Commissioner of Taxes / Superintendent of Taxes are directed to complete the pending assessment of the owners of the specified land, if any, within their own jurisdiction up to 2018 on or before 31/10/2018 without fail.

It is again reiterated that all pending assessment has to be completed within 31-10-2018 without fail. Any failure or deviation shall be viewed seriously.



(Anurag Goel, IAS.,)
Commissioner of Taxes, Assam
Dispur, Guwahati-6

Memo No. CTS-81/2007/Pt/40-A

Dated Dispur, the 13th June, 2018

Copy to :

- 1) The P.S. to the Hon'ble Finance Minister for favour of his kind appraisal.
- 2) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 3) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 4) The Deputy Commissioner of State tax (All) for information and necessary action.
- 5) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- 6) 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 Taxes, Assam
Dispur, Guwahati-6