

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES::ASSAM::GUWAHATI
(Circular No. 9/2008)

NO. CTS-81/2007/230

Dated Dispur the 5th April, 2008.

Sub : Issuance of Entitlement Certificate.

It has come to our knowledge that a number of industrial units are enjoying tax concession, though they are not entitled for such concession. In some cases Industries Department issued Eligibility Certificate without consultation with this department and in other cases Eligibility Certificate's were issued to industries which are not legally entitled for such concession under Assam General Sales Tax/ Assam Value Added Tax Act, 2003. On the basis of such Eligibility Certificate. Authorization Certificate / Entitlement Certificate were issued and accordingly such industrial units are enjoying benefit under the Assam General Sales Tax/ Assam Value Added Tax Act, 2003.

It is, therefore, impressed upon all Assistant Commissioner of Taxes /Superintendent of Taxes that before issuance of any Authorization Certificate / Eligibility Certificate, clarification may be sought from the office of the undersigned. For clarification following particulars may be submitted:-

1. Name of the Industrial Unit with address -
2. Fixed capital investment-
3. Commodity manufactured.-
4. Inputs used in the process.-
5. Date of commencement of commercial production.-
6. Eligibility Certificate issued by-
7. Whether filed report was submitted or not.
8. Whether it is under category A B or C.

As per para 6 clause (ii) of Assam Industries (Tax exemption for pipe line units) Order 2005 Authorization Certificate / Eligibility Certificate has to be issued within 30 days of receipt of application from such industrial unit. Therefore ACTs/STs are asked to seek clarification from the office of undersigned, within one week of receipt of application. On receipt of clarification from office of the undersigned, Authorization Certificate / Eligibility Certificate may be issued. For timely receipt of clarification, ACTs/STs will contact ST (Law).

All officer are asked to follow instruction strictly.


(Sanjay Lohiya),

Commissioner of Taxes Assam,


Dispur, Guwahati-6.

Dated Guwahati the 5th April, 2008.

Memo No. CTS- 81/2007/230-A

Copy to:-

1. The Commissioner & Secretary to the Government of Assam Finance (Taxation) Department for favour of information.
2. Addl. Commissioner/ Joint Commissioner (All) for information.
3. Deputy Commissioner of Taxes, (All) for information and necessary action.
4. ACT/ST (All) for information and necessary action.
5. Circular File.
6. Shri S. Gogoi, Inspector of Taxes for information. He is requested to publish the circular in TIMS application.


Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

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All Deputy Commissioners of Taxes (Zones) are also asked to monitor scrutiny of CST returns.


(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No. CTS- 81/2007/232-A,

Dated Guwahati the 10th April, 2008.

Copy to:-

1. The Commissioner & Secretary to the Government of Assam Finance (Taxation) Department Dispur, Guwahati-6 for favour of kind information.
2. The Addl. Commissioner of Taxes/ Joint Commissioners of Taxes (All), Head office for information.
3. Deputy Commissioners of Taxes, (All) for information and necessary action.
4. The Assistant Commissioners of Taxes / Superintendents of Taxes (All) for information and necessary action.
5. Circular File.


Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

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