

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM, GUWAHATI

(Circular No. 7/2008)

NO. CTS-35/2000/290

Dated Dispur the 18th March, 2008.

Sub : Registration of the postal & courier service.

As per definition clause (55) of section 2 of the Assam Value Added Tax, Act, 2003 transporters means any person who, for purposes of or in connection with or incidental to or in the course of his business transports or causes to transport goods, or holds goods in custody for delivery to any person after transportation and includes railway, shipping company, air cargo terminal, postal service and courier service. Again as per provision of section 28 of the Act transporters are liable to obtain registration and furnish information as prescribed.

It has come to our notice that such postal service and courier service are yet to be registered. It is, therefore, impressed upon all concerned to look into the matter and take necessary step to register all postal service, courier service etc. for the purpose of the Act. The provisions of section 77 of the Assam Value Added Taxes Act, 2003 and rule (43) of the Assam Value Added Taxes Rules, 2005 also apply in such cases and compliance of the said may be adhered to.

Action taken report to this effect should be sent to the undersigned within one month.



(Sanjay Lohiya),

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

Dated Dispur the 18th March, 2008.

Memo No. CTS-35/2000/290-A,
Copy to:-

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) department, Dispur for favour of kind information.
2. The Addl. Commissioner of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioner 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.

