

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES:::ASSAM:::GUWAHATI.

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**ORDER**

No. CTMS-10/2008/276 (Circular No. 27/2011) Dated Dispur, the 30<sup>th</sup> December, 2011.

Sub : E-filing of details of consignment/statutory forms by the carriers carrying goods through Railway/Air/Steamer/Courier.

The Taxation Department has already provided a facility to declare on-line the vehicle/consignment/statutory forms details in advance before a goods carrying vehicle reaches the Checkpost. A registered transporter can obtain user ID and password from his jurisdictional Assistant Commissioner of Taxes/Superintendent of Taxes for accessing the official website, [www.taxassam.in](http://www.taxassam.in) or [www.tax.assam.gov.in](http://www.tax.assam.gov.in) for filing online vehicle/consignment/statutory form details as required by section 75(3) of the Assam Value Added Tax Act, 2003 and rule 41 of the Assam Value Added Tax Rules, 2005.

Now as per provisions of Rule 41(5) of the Assam Value Added Tax Rules, 2005, it is directed that from 01.01.2012 onwards carriers carrying goods through Railway/Air cargo shall compulsorily file the details of mode of transport/consignment/statutory form etc. on-line before the goods carrying Rail/Air plane reaches the point where the goods will be delivered.

It is further directed that as required under Rule 41(3) of the Assam Value Added Tax Rules, 2005 the officer-in-charge of the Checkpost/deemed checkpost shall not allow from 01.01.2012 onwards any goods carrying vehicle for which online filing of consignment/statutory form details has been made compulsory as described above to take delivery of such goods from Railway/Air, if such carrier do not file online the required details alongwith other statutory documents and papers.


Sd/-Dr. J.B. Ekka,  
Commissioner of Taxes, Assam,  
Guwahati.

Memo No. CTMS-10/2008/276-A

Dated Dispur, the 30<sup>th</sup> December, 2011.

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur for favour of kind information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioners of Taxes (All Zones) for information and necessary action.
4. The Assistant Commissioner of Taxes/Superintendents of Taxes (All Unit and Checkpost) for information and necessary action. They are also directed to inform the carriers within their respective jurisdiction of the contents of this order within 15(fifteen) days.

  
( Dr. J.B. Ekka ),  
Commissioner of Taxes, Assam,  
Guwahati.

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