

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

(Circular No.5/2016)

No.CTS-15/2015/193

Dated Dispur, the 8th September/2016.

Sub : Liability of deduction and payment of Professional Tax.

It has been informed by the Indian Audit & Accounts Department, office of the Principal Director of Audit, Central Kolkata that different units like Border Security Force (BSF), Sashastra Seema Bal (SSB) & Central Armed Police Force (CAPFs) did not deduct Professional Tax against their employees posted in Assam and hence failed to deposit such taxes to the Government exchequer. As a result, the state is losing huge revenue.

As per the provision of Sec-3 of the Assam Professions, Trade, Callings and Employment Taxation Act, 1947 exemption from payment of Professional Tax is provided only to members of the Armed Forces of India and classes of persons notified by the State Government of Assam in public interest.

Since, BSF, SSB and other CAPFs personnel posted in Assam are paramilitary forces and as there is no exemption given to such personnel by way of notification, therefore they are liable to pay Professional Tax under the Assam Professions, Trade, Callings and Employment Taxation Act, 1947.

Hence, all concerned unit offices are directed to look into the matter and take necessary steps to realize and collect Professional Tax from all such para military forces.


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

Memo No.CTS-15/2015/193-A

Dated Dispur, the 8th September/2016.

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 Commissioner of Taxes(All), Head Office for information.
- (3) The Deputy Commissioner of Taxes (All) for information and necessary action.
- (4) The Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information and necessary action.
- (5) Circular file.


Commissioner of Taxes, Assam
Dispur, Guwahati-6.
