

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

( Circular No.28/2009 )

No. CTS-81/2007/282

Dated Dispur, the 29<sup>th</sup> October, 2009.

Sub : Assessment under the Central Sales Tax Act,1956.

Ref : Earlier Circular No. 9/2009

In continuation of the earlier circular under reference, all Assistant Commissioners of Taxes/Superintendents of Taxes are directed to take up audit assessment of all dealers registered under the Central Sales Tax Act, 1956 in their jurisdiction under Section 7(1) having annual inter-state sales turnover including stock transfer and export of Rs.10 lakhs or more for central sales tax returns for the year 2007-08 and 2008-09 excluding, those dealers who have been taken up for audit assessment. The audit assessment for 2007-08 and 2008-09 should be completed within 31.03.2010 without fail.


It is again reiterated that audit assessment has to be done under the Central Sales Tax Act, 1956 only for dealers having inter-State sale including stock transfer and export of Rs. 10 lakhs or more in the year. The assessment should be completed within 31.03.2010. Any failure or deviation shall be viewed seriously.

Sd/-Sanjay Lohiya,  
Commissioner of Taxes, Assam,  
Guwahati-6.

Memo No. CTS-81/2007/282-A

Dated Dispur, the 29<sup>th</sup> October, 2009

- Copy to :-
- 1.The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
  - 2.The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
  - 3.The 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.

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

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