

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

(Circular No.2/2015)

No. CTS—21/2015/17

Dated Dispur, the 16 th March, 2015.

Sub : Completion of assessments under the Assam Taxation (On Specified Lands) Acts, 1990 and realization of pending dues.

It has come to my notice that assessments under the Assam Taxation (On Specified Lands) Acts, 1990 are pending in most Unit Offices. In many cases assessments have not been completed for last several years and cesses have not been collected. This type of pendency reflects adversely on the performance of the Assessing Officers.

It has also come to my notice that in the case of Tea Estate, certain growers are found to have paid cess @ twenty five paise for every kilogram of annual productivity by virtue of Section 6A of the Taxation (On Specified Lands) Acts, 1990, although their liability may be at the rate of thirty five paise/forty paise for every kilogram of annual productivity depending upon the area of specified lands held by them. Such growers may have avoided obtaining registration and are not filing returns.

It is, therefore, directed that the Assessing Officers shall make a scrutiny of the list of owners on behalf of whom tax has been deducted at source and select such cases for verification by the Inspector of Taxes under him/her, so that the owners who are found to have held more than 40 hectares of specified land can be registered and balance cess of ten paise/fifteen paise for every kilogram of annual productivity can be realized.

It is further directed that all pending assessments upto latest period should be completed and cess dues shall be realized immediately. Action taken report, highlighting cases detected, must be furnished before 31st May, 2015. Performance on this aspect shall be reviewed during the first quarterly review meeting.

Please note that in future, personal responsibility will be fixed for any inaction on the part of any officer in this regard.


(Dr. Ravi Kota),

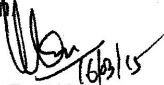
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS—21/2015/17-A

Dated Dispur, the 18 th March, 2015.

Copy to :-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Additional Commissioner of Taxes (All)/Joint Commissioner of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All Zones) for information and necessary action.
4. The Assistant Commissioner of Taxes (All Units)/Superintendent of Taxes (All Units) for information and necessary action.


(Dr. Ravi Kota),

Commissioner of Taxes, Assam,
Guwahati.