

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

(Circular No.12/2010)

No. CTS-26/2010/223


Dated Dispur, the 9th June/2010.

Sub : Realisation of due taxes from industrial units which have not obtained entitlement certificate under the Assam Industries (Tax Exemption) Scheme, 2009.

The Assam Industries (Tax Exemption) Scheme, 2009 notified vide Memo No. FTX.66/2009/2 dt. 3.11.2009 lays down the procedure of granting of tax exemption to units eligible under Industrial Policy, 2008. The industrial units, which commence commercial production on or after 1.10.2008 as a new unit or after expansion have to deposit due taxes as per law without any concession till they obtain entitlement certificate. There is no provision of availing tax concession pending grant of eligibility certificate or entitlement certificate. However, it is apprehended that many such units may not be depositing full tax payable without grant of entitlement certificate.

The certificate of entitlement for small, medium and large units will be granted by Commissioner of Taxes and the same for micro units shall be granted by concerned Assistant Commissioner of Taxes/Superintendent of Taxes.


Therefore, all Assistant Commissioner of Taxes/Superintends of Taxes are directed to recover due taxes from such units pending issuance of entitlement certificates and not issue any tax clearance certificate without realization of due taxes. If any case comes to notice where due taxes have not been realized and statutory forms or tax clearance has been issued, strict action will be taken against the officer concerned.


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

Memo No. CTS-26/2010/223-A
Copy to :-

Dated Dispur, the 11th June,2010.

1. The Principal 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,
Guwahati-6.