

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

(Circular No.3/2010)

No. CTS-34/2009/55

Dated Dispur, the 20th Feb/2010.

Sub : Period of validity of tax exemption under the Assam Industries (Tax Exemption for Pipeline Units) Order, 2005.


The period of validity of tax exemption under the Industrial Policy, 2003 was 7(seven) years for new units and units undergoing expansion as per the Assam Industries (Sales Tax Concession) Scheme, 1997. After introduction of VAT in 2005, as per Para 3(3) of the Assam Industries (Tax Remission) Scheme, 2005 the un-expired period of exemption was extended as per the formula --

Extended un-expired period of eligibility = un-expired period of eligibility on the date of commencement of the Act x 9/7.

Similarly, the period of validity for tax exemption for new units and units undergoing expansion as per Para 3(2) of the Assam Industries (Tax Exemption for Pipeline Units) Order, 2005 is 9 (nine) years.

However, in many cases, Industries Department has issued eligibility certificates with period of validity of 7(seven) years. Some Assistant Commissioners of Taxes/Superintendents of Taxes have issued entitlement certificates with validity of 7 (seven) years on the basis of eligibility certificates issued by Industries Department. Many industrial units have now approached Industries Department and undersigned to extend the period of validity to 9(nine) years under the Pipeline Order. In this regard, it has been decided that the concerned Assistant Commissioner of Taxes/Superintendent of Taxes as and when approached by the industrial units will extend the period of validity of tax exemption for new units and existing units undergoing expansion to 9(nine) years without referring to Industries Department for modification of the eligibility certificate.

All officers are asked to take necessary action accordingly.



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

Memo No.CTS-34/2009/55-A

Dated Dispur, the 20th Feb,2010.

Copy to :

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Govt. of Assam, Industries & Commerce Department & Chairman, State Level Committee, Dispur, Guwahati-6 for kind information.
3. The Commissioner of Industries & Commerce, Assam, Bamunimaidam, Guwahati-21 for information.
4. The Addl. Commissioner of Taxes/Joint Commissioner of Taxes (All), Head Office for information.
5. The Deputy Commissioner of Taxes (All) for information and necessary action.
6. The Assistant Commissioner of Taxes/Superintendent of Taxes (All) for information and necessary action.
7. Circular file.


Commissioner of Taxes, Assam,
Guwahati-6.