

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

(Circular No.30 /2009)

No. CTS-81/2007/284

Dated Dispur, the 13th November/2009.

Sub : Registration of dealer under the Central Sales Tax Act, 1956 and Assam Entry Tax Act, 2008 by the Central VAT Registration Cell (CVRC).

Ref : Earlier circular No. 24/2009 issued vide Memo No. CTS - 81/2007/278 dtd. 22-09-2009.

It has been represented by different associations that due to the working of CVRC, the process of VAT registration has become smooth and quick. They also represented that the said system should also be extended to registration of the Central Sales Tax / Assam Entry Tax dealers.

Therefore it is decided that CVRC shall also take up the registration under the Central Sales Tax Act, 1956 and Assam Entry Tax Act, 2008 as per procedures laid down for VAT registrations and conditions applied therein.

It is, however, reiterated once again that statutory forms /TCC will be issued to the dealer on all Acts only after transfer of case record to the concerned circle other than circle 50 and after enquiry of the dealer and decision on additional security by the Assistant Commissioner of Taxes/ Superintendent of Taxes of concerned circle.

The procedures laid down in Circular No. 24/2009 shall have to be followed strictly.


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

Memo No. CTS-81/2007/284 -A

Dated Dispur, the 13th November/2009.

Copy to :-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Additional Commissioner 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. The Central VAT Audit Team Head Office for information.
6. Circular file.


Commissioner of Taxes, Assam,
Dispur, Guwahati-6.