

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

(Circular No.31/2009)

No. CTS-81/2007/285

Dated Dispur, the 16th November/2009.

Sub : Taxable limit in composition Scheme.

It has come to knowledge that some confusion has arisen regarding taxable limit in the different Composition Schemes. In the Composition Scheme for the retail dealers the minimum slab was for dealers having gross turnover upto 4 lakhs. However the limit of taxable turnover was enhanced from Rs. 2 lakhs to Rs. 4 lakhs under the Assam Value Added Tax Act, 2003 vide notification No. FTX-25/2008/4 dtd. 29-03-2008. Hence the first slab under the Scheme is redundant now and may be ignored. However the minimum slab for sweet-meat shop etc. shall remain as such shops manufacture sweets etc. The taxable quantum in such cases shall be nil and the notification No. FTX. 25/2008/4 dtd. 29-03-2008 shall have no implication on the Composition Scheme for sweet-meat etc. dealer. In case such dealer does not prepare sweet-meat, but only resale the same, they can avail the benefit under Composition Scheme for "Retail dealers".

Further the Composition Scheme for pharmacy is also now redundant as the item "drugs and medicine" is now taxable under the Second Schedule i.e. vatable item. Hence the said composition scheme shall not be applicable now and a pharmacy can opt for Composition Scheme for retail dealers.

It is directed to all concern to do the needful accordingly.


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

Memo No. CTS-81/2007/285 -A

Dated Dispur, the 16th 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.