

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

(Circular No. 24/2009)

No. CTS-81/2007/278

Dated Dispur, the 22nd Sept/2009

Sub : Registration of dealer under the Assam Value Added Tax Act, 2003 by the Central VAT Registration Cell (CVRC).

It has come to notice that in many cases undue delay occurs in granting registration to dealers under AVAT Act/2003. The delay occurs for various reasons like non submission of required documents and delay in verification by the Inspector of Taxes/Superintendent of Taxes concerned including visit to the place of business. As a result, many dealers face serious inconvenience and many dealers do not come forward for registration. Many persons who wish to apply for tenders for supply or works contracts are also unable to do so due to delay in registration. Due to non registration of many dealers especially small dealers, the Govt. is also losing substantial revenue.

At the same time, it is necessary that dealers, especially big dealers who import goods and who sell goods in course of inter-state trade and who are issued statutory forms and tax clearance certificate are issued these forms only after ascertaining genuineness of the dealer.

Therefore, on pilot basis for Guwahati city only it is decided to set up a Central VAT Registration Cell (CVRC).

For the purpose, the set-up and procedures will be as follows :-


- (a) The CVRC will be located in the first floor of the New Kar Bhawan Building in the Office of the Assistant Commissioner of Taxes, Guwahati Unit-A, Guwahati.
- (b) The CVRC will work under direct supervision and control of Deputy Commissioner of Taxes, Guwahati Zone-A. Deputy Commissioner of Taxes, Zone-A will make arrangement for deputing officers on rotation from Guwahati Unit-A.
- (c) Dealers applying for registration have to submit their application in CVRC alongwith the following particulars –
 - (i) Challan for Rs.100/-
 - (ii) Two passport size photograph to be signed before the officer-in-charge of CVRC.

- (iii) Relevant documents like PAN card, trade licence, proof of address, bank account details, deed of partnership or article of Association etc. as the case may be, and other relevant documents, as the case may be.
 - (iv) Security of Rs. 1000/-
- (d) If all documents are found to be in order, the officer incharge of CVRC will pass an order of granting registration. The Registration Certificate must be issued on the same day or on the next working day.
- (e) The particulars will have to be entered in TIMS after receipt of the application and relevant documents. Thereafter, the Registration Certificate will be generated. Separate Circle No. 50 will be created for each unit and such particulars will be entered into the TIMS in Circle 50 of respective unit in whose jurisdiction the place of business falls. Circle 50 in each unit will be under the respective Assistant Commissioner of Taxes.
- (f) After entering the data, the application alongwith relevant documents and order of registration will be sent to the Assistant Commissioner of Taxes of respective Unit.
- (g) Then the Assistant Commissioner of Taxes of the Unit shall cause an enquiry within one month to ascertain the genuineness of the dealer.
- (h) If the dealer is found to be genuine, the case will be transferred from Circle 50 to the respective Circle of that Unit having jurisdiction over place of business. However, if found other-wise, the concerned Assistant Commissioner of Taxes shall cancel the Registration Certificate of the said dealer after giving reasonable opportunity as required under Section 27(10) of AVAT Act,2003. In no case a dealer should continue in Circle 50 for more than 3 months.
- (i) Till transfer of the case to the concerned circle of the Unit., returns, payment details etc. will be submitted to Circle 50 of the respective Unit. Circle 50 shall maintain daily collection register and other statutory registers.
- (j) Statutory forms/tax clearance certificate will be issued to the dealer only after transfer of case record to the concerned circle. The officer incharge of the circle will decide on additional security to be taken before issue of statutory forms.
- (k) The registration will be granted only under AVAT Act,2003 through CVRC and not under CST Act or any other Act. Registration under CST Act and other Acts will be done as per the existing procedure after transfer of case record from Circle 50 to concerned circle.

(l) If a dealer opts for any kind of composition scheme the granting of registration will be subject to submission of necessary application form and other documents.

(m) It is not necessary that every person has to apply for registration only through CVRC. The existing system will also continue.


The CVRC will start functioning from 1.10.2009.


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

Memo No. CTS-81/2007/278 -A
Copy to :-

Dated Dispur, the 22nd September/2009

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 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/Suprintcendents of Taxes (All) for information and necessary action.
5. The Central VAT Audit Team, Head Office for information and necessary action.
6. Circular file


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