

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES::::ASSAM::::GUWAHATI

(Circular No. 2/2014)

No.CTVA-1/2007/418

Dated Dispur, the 17 th December, 2014.

Sub : Rule 22 of the Assam Value Added Tax Rules, 2005 & Matter regarding Audit Assessment.

It is observed with concern that satisfactory number of Audit Assessments in respect of dealers falling under any of the categories prescribed by Rule 22 of the Assam Value Added Tax Rules, 2005 are not being made by Prescribed Authorities. On the other hand, as per provisions of Section 39 of the Assam Value Added Tax Act, 2003, audit assessment for any year must be completed within five year from the end of that particular year otherwise it will become time-barred.

Therefore, in order to improve the level of functioning in the matter of VAT audit, the following instructions are hereby issued for strict compliance by all concerned functionaries.

1. The selection of appropriate cases as per norms prescribed by the aforesaid Rule 22 for the year 2009-2010 to be assessed by the Deputy Commissioners of Taxes as well as Assistant Commissioners of Taxes/Superintendent of Taxes of the Central VAT Audit Team shall be completed by the concerned Joint Commissioner of Taxes within 31/12/2014
2. The selection of similar cases for Assistant Commissioners of Taxes/Superintendent of Taxes of Zones/Units shall be completed by the respective Zonal Deputy Commissioners of Taxes within 31/12/2014 for Assam Value Added Tax.
3. All the audit assessment cases for the year 2009-2010 selected and allotted after issuance of this circular as well as those under process of VAT audit must be completed by the concerned officer before expiry of the prescribed time limit.
4. The audit assessment cases pertaining to the years 2010-2011, 2011-2012 and 2012-2013 shall be selected and allotted henceforth on a quarterly basis by the officers entrusted with the same work.
5. All cases selected for audit assessment under Central VAT and Assam VAT shall be uploaded on the website of Commissioner of Taxes, Assam by 01/01/2015 without fail.

6. Each Deputy Commissioners of Taxes/ Assistant Commissioners of Taxes/Superintendent of Taxes entrusted with the work of audit assessment under VAT shall, henceforth furnish a monthly disposal statement to the respective controlling functionary within 10 days of closure of every month. By e-mail

Name of designation officer :						
Name of the month :						
Opening No. of allotted but undisposed cases	No. of cases received during the month	No. of cases disposed	Balance No. of undisposed cases	Tax assessed	Tax realised	Remarks

7. The minimum number of audit assessment cases to be disposed by various functionaries in a month is prescribed below :-

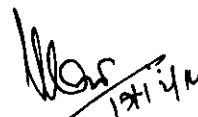
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|-------|--|---|----|
| (i) | Deputy Commissioner of Taxes (Zones) | - | 7 |
| (ii) | Asstt. Commr. of Taxes/Supdt. of Taxes of Central Vat Audit Team | - | 15 |
| (iii) | Asstt. Commr. of Taxes/Supdt. of Taxes of Zones | - | 20 |
| (iv) | Asstt. Commr. of Taxes/Supdt. of Taxes of Units | - | 12 |

8. The Joint Commissioner of Taxes, in charge of VAT audit shall keep a constant vigil and monitoring on the performances of the Zonal Deputy Commissioner of Taxes and the Assistant Commissioners of Taxes/Superintendent of Taxes of the Central VAT Audit Team.

9. The Deputy Commissioner of Taxes (Zones) shall keep a constant vigil and monitoring of performances of Assistant Commissioners of Taxes/Superintendent of Taxes under their respective jurisdiction.

10. Any shortcoming in performance by any functionary as per this circular shall be viewed seriously and shall invite appropriate disciplinary action.

11. This is issued in partial modification of the earlier Circulars No.13/2007 dated 23/05/2007 and No.37/2007 dated 27th November, 2007 for strict compliance of all concerned.



(Dr. Ravi Kota),
Commissioner of Taxes, Assam,
Guwahati.
