

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

(Circular No.3/2016)

No. CV-2/97/Pt-II/60

Dated: 1st July, 2016.

All of you are aware that all consignments of goods, the journey of which commence in originating / exporting State, have to pass through different States before they finally reach their destination/consuming States. In this process, the transporters/goods vehicles are required to declare the transportation of consignments to all the corridor States falling en route and obtain Transit Passes for such consignments.

It has come to our notice that many times, the details of consignment such as consignor, consignee, item, value & quantity declared for obtaining the Transit Pass at various other Checkposts do not match, at all, with such details disclosed/declared at our Check-posts. You would appreciate that transportation of goods through this illegal means have been causing substantial loss of revenue to the State.

Therefore, it is hereby instructed that henceforth all Check-post Authorities will invariably ask for production and submission of a copy of the Transit Passes of all the en route States and will verify whether the details of consignments declared to the Tax Authorities of other States match/reconcile with the details consignments declared at our Check-posts and will keep the copies of Transit passes and their manifests and will simultaneously record such Transit Pass Numbers with the name of the corresponding States in our system, for which the arrangement is being made. In case of discrepancies, Check-post Authorities are instructed to take action for realization of tax & penalty as per provisions of law.

All the concerned authorities are directed to ensure strict compliance of this procedure. Any deviation in this regard will be viewed seriously.

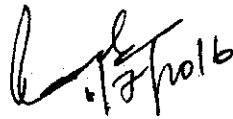
Sd/-
(Anurag Goel),
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CV-2/97/Pt-II/60-A

Dated:- 1st July, 2016.

Copy to:-

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Addl. Commissioners of Taxes, Assam/Joint Commissioners of Taxes, Assam (All) for information.
3. The Deputy Commissioners of Taxes (All Zones) for information and necessary action and for strict compliance.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
- ✓ 5. The ITO, Kar Bhawan. She is requested to create facility in the system to record TP Nos. of other States.
6. Circular File.


(Smt. R.D. Borah),
Addl. Commissioner of Taxes, Assam,
Guwahati.
