

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

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(Circular No.14/2015)

No. CTS-53/2014/Pt/182

Dated Dispur, the 28<sup>th</sup> October, 2015.

Online registration under Assam Value Added Tax Act, 2003, Assam Entry Tax Act, 2008 and Central Sales Tax Act, 1956 has been started with effect from June, 2015. However, since online registration is granted after field verification report by the jurisdictional Inspector of Taxes, it is observed that in some cases, undue delay occurs in granting registration under this process.

Keeping in view the above situation and in conformity with earlier Guwahati based CVRC registration, it is decided that from now onwards, Registration Certificate should be issued on the same day or on the next working day if all documents are found to be in order. After issuance of Registration Certificate, the concerned officer shall cause an enquiry within 3 working days to ascertain the genuineness of the dealer. However, it is made clear that statutory forms/TCC will be issued to the dealer only after verifying the genuineness of the dealer after proper field enquiry. The concerned officer will decide on additional security to be taken before issue of statutory forms.

Further, at the time of issuance of Registration Certificate, Enrolment Certificate/Registration Certificate under the Assam Professions Trades Callings & Employments Taxation Act, 1947 shall also be issued on the basis of approx. turnover declared by the dealer in his application for registration or status of business, as the case may be.

It has also come to notice that many registered dealers under the Assam Value Added Tax Act, 2003, Central Sales Tax Act, 1956 and Assam Entry Tax Act, 2008 are yet to be issued Enrolment Certificate/Registration Certificate under APTCE Act, 1947. Therefore, it is impressed upon to issue such Enrolment Certificate/Registration Certificate to the existing dealers within one month time.

It is also decided to constitute one facilitation centre in each unit office for providing assistance for e-services to the dealers. For this purpose, the Officer in-charge of the Unit Office will designate one officer as the nodal officer of the facilitation centre not

below the rank of Superintendent of Taxes. The nodal officer shall address all the issues relating to e-services and ensure convenient and smooth delivery of the e-services.

The procedure followed in earlier method of registration issued under CVRC (Circular Nos. 24/2009 and 30/2009) may be referred to.



( A. Goel ),  
Commissioner of Taxes, Assam,  
Guwahati.

Memo No. CTS-53/2014/Pt/182-A  
Copy to:-

Dated Dispur, the 28<sup>th</sup> October, 2015.

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of information.
3. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes for information.
4. All Deputy Commissioners of Taxes/Assistant Commissioners of Taxes/Superintendents of Taxes for information and necessary action.



( A. Goel ),  
Commissioner of Taxes, Assam,  
Guwahati.

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