

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

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(Circular No.2/2008)

No. CTS-3/2002/222


Dated Dispur, the 18<sup>th</sup> January, 2008.

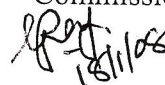
Sub : Registration of the Transporters, especially airlines.

As per definition clause (55) of section 2 of the Assam Value Added Tax Act, 2003 transporters means any person who, for the purposes of or in connection with or incidental to or in the course of his business transports or causes to transport goods, or holds goods in custody for delivery to any person after transportation and includes railway, shipping company, air cargo terminal, postal service and courier service. Again as per provision of section 28 of the Act transporters are liable to obtain registration and furnish information as prescribed.

It has come to our notice that such transporters are yet to be registered, especially the airlines. In fact all airlines transport taxable goods. It is, therefore, impressed upon all concerned to look into the matter and take necessary step to register all airlines for the purpose of the Act.

Action taken report to this effect should be sent to the undersigned within one month.


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

  
18/1/08

Dated Dispur, the 21<sup>th</sup> January, 2008.

Memo No. CTS-3/2002/222-A  
Copy to:-

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur 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/Superintendents of Taxes (All) for information and necessary action.
5. Circular file.

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

  
18/1/08

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