

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES :::: ASSAM :::: KAR BHAWAN  
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(Circular No. 4/2008)

No. CTS-<sup>46</sup>64/2006/90

Dated Dispur, the 26<sup>th</sup> February./2008.

Sub : Effective date of payment of Tax.

As per provision of section 29 (5) of the Assam Value Added Taxes Act 2003, every dealer required to file return has to pay the full amount of tax, interest and any other sum payable by him along with such return. Thus a return must be accompanied by a receipt showing full payment of such amount into Government account. Therefore the burden of payment and deposit of tax into the Government account lies on the dealer. Again as per provision of Rule 26 of the Assam Value Added Taxes Rules, 2005, the dues required to be paid under the Act can be paid by challan, crossed cheque or crossed demand draft drawn on a local branch of the Bank.

It has come to our knowledge that some confusion has arisen regarding effective date of such payment. Though the liability to deposit the dues in the Government Account lies on the dealer, in many cases it is seen that such dealer furnish crossed cheque or crossed demand draft in the Unit Offices along with the return. In such cases, prescribed Authority can consider the date of furnishing of such crossed cheque or demand draft in the Unit Office as the effective date of payment provided such crossed cheque or crossed demand draft is drawn on a local branch of the Bank. In any case date mentioned in cheque or demand draft can not be considered as effective date of payment.

It is also impressed upon that concerned Assistant Commissioner of Taxes/ Superintendent of Taxes / Dealing Assistant must deposit such draft/ crossed cheque on the same day or the next working day after such deposit in the designated bank. Any lapse on the part of officer/assistant concerned will be viewed seriously.

(Sanjay Lohiya),

Commissioner of Taxes, Assam,

Dispur, Guwahat-6.

Dated Dispur, the February/2007.

Memo No. CTS- 46/2006/90-A

Copy to:-

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department for favour of kind information.
2. The Addl. Commissioner/ Joint Commissioner (All) for information.
3. The Deputy Commissioner of Taxes, (All) for information.
4. The Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information & necessary action.
5. Circular File.
6. Shri S. Gogoi, Inspector of Taxes for information. He is requested to publish the circular in the official web-site.

Commissioner of Taxes, Assam,  
Dispur, Guwahat-6.