

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

No. CTS-81/2007/16

Dated Dispur, the 19th September, 2007

(Circular No. 29 /2007)

Sub : Tax clearance certificate-periodicity thereof.

It has been represented by a number of dealers/ assesseees, particularly the Tea Gardens that they face inconvenience in obtaining Tax Clearance Certificate frequently. As per rule 41 of the Assam Value Added Tax Act, 2003, there is no prescribed period of validity of the Tax Clearance issued by the Prescribed Authority. The period of validity of the Tax Clearance Certificate, as per the present practice is one month, apparently for the reason that assesseees submit monthly statement with payment of tax under the Assam Value Added Tax Act, 2003.

In consideration of the inconvenience faced by the genuine dealers/assesseees, it is decided that in genuine cases, the validity of such Tax Clearance Certificate may be allowed for a maximum period of 4(four) months if the past record of the dealer/assesseee is satisfactory regarding payment of tax, voluntary compliance etc and if there is no apprehension of misutilisation of such longer period of validity. It must, however, be ensured before issuing such Tax Clearance Certificate that there is no chance of loss of Government revenue.

(Sanjay Lohiya)

Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-81/2007/16-A

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Copy to :-

- 1) Additional Commissioner of Taxes/ Joint Commissioner of Taxes (All) for information.
- 2) Deputy Commissioner of Taxes (All) for information.
- 3) Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information and necessary action.
- 4) Circular file.

Commissioner of Taxes, Assam
Guwahati.