

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

(Circular No. 19/2010)

ORDERS BY THE COMMISSIONER

Dated Dispur, the 14th December, 2010.

Sub : Selection of dealers for online filing of returns under rule 17B of the Assam Value Added Tax Rules, 2005.


No. CT/COMP-3/2009/314 : Whereas rule 17B of the Assam Value Added Tax Rules, 2005 provides that from amongst the registered dealers who are required to furnish returns as per provisions of rule 17, the Commissioner of Taxes, Assam may select certain dealers to transmit such return electronically;

And whereas the Government of Assam has already launched website www.taxassam.in which, inter-alia, facilitates online submission of returns under the Assam Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 and the Assam Entry Tax Act, 2008;

And whereas the Commissioner of Taxes, Assam considers it necessary to select certain dealers to submit returns online compulsorily which fall due on 1st January, 2011 and onwards;

Now, therefore, in pursuance of rule 17B(1) of the Assam Value Added Tax Rules, 2005 the undersigned selects the registered dealers whose annual gross turnover exceeds 10 (ten) crores rupees in any of the last three years and dealers who are registered as 'Company' under the Companies Act, 1956 to transmit return electronically as per provisions of the aforesaid Rules. Such dealers shall file returns online through website www.taxassam.in which shall be due on 1st January, 2011 and onwards. The dealers not covered under above two criteria may also opt to file return electronically through website www.taxassam.in.

In order to file returns online, dealers will be issued user ID and password by the Assistant Commissioner of Taxes/Superintendent of Taxes concerned. Alongwith filing returns online, the dealers shall also file a hard copy of the return to the concerned Unit Office. The time limits for furnishing return electronically and in paper form will same as prescribed in rule 17. Dealers are advised to obtain user ID and password in advance to avoid any rush at the last hour.

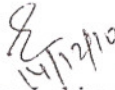

(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CT/COMP-3/2009/314-A

Dated Dispur, the ^{Ta}15 December, 2010.

Copy to:-

- (1) The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
- (2) The Addl. Commissioners 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. They are directed to inform all such dealers who are liable to file return electronically as per this order under their respective jurisdiction. They must ensure that all such dealers receive such intimation within 15(fifteen) days of receipt of this order. They are also directed to submit to the undersigned with 20 days of receipt of this order a list of the dealers who have been asked to file return electronically.


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