

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES :::: ASSAM :::: KAR BHAWAN
DISPUR, GUWAHATI.

(Circular No. 7/2009)

No. CTS-81/2007/260

Dated Dispur, the March/2009.

Sub : Levy of tax on potable liquor to be paid by retail 'on' Licence Holder.

As per the amendment of Section 10 of the AVAT Act/2003 vide Notification No. LGL-6/2003/pt/150 dt. 12.2.2009, all retail 'on' licence holders have to pay tax on sale of potable liquor. They will be eligible for set-off on tax paid at time of purchase of liquor from bonded warehouse. The retail 'on' licence holders include bars, restaurant/hotels serving liquor, clubs where liquor is served, etc. Therefore, all Assistant Commissioners of Taxes/Superintendents of Taxes are directed to ensure that all such retail 'on' licence holders are registered under the AVAT Act/2003 if not already registered and ensure that due taxes are paid and return are submitted by them every month/quarter, as the case may be.

All Unit Incharges are directed to submit a report on total number of retail 'on' licence holders within their jurisdiction and number registered under AVAT Act/2003 within 20th April/2009.


Sd/-(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Guwahati-6.

Memo No. CTS-81/2007/260-A

Dated Dispur, the 25th March/2009

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. 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.


Commissioner of Taxes, Assam,
Guwahati-6.