

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

NO.CTS-81/2007/294

Dated Guwahati, the 17th June, 2010.


Circular No. 13 /2010

Sub : Inspection of Industrial Unit.

It is to inform all concerned that in the meeting of State Level Committee for industrial exemption, it was decided that to avail benefit under the Industrial Policy, 2008, the Unit must make payment for purchase towards fixed capital investment like Plant & Machinery etc. through cheques only. Therefore, only that amount of the applicable Fixed Capital Investment (FCI) shall be eligible for benefit under the Industrial Policy, 2008, which is made through cheques.

As such Asstt. Commissioner of Taxes/Superintendent of Taxes/ Inspector of Taxes while inspecting the Industrial Unit for furnishing report in respect of tax exemption must verify whether claimed amount of FCI is actually made through cheques or not and report accordingly.


This instruction is for strict compliance.


Commissioner of Taxes, Assam,
Guwahati-6.

Memo No.CTS-81/2007/294-A
Copy to :-

Dated Guwahati, the 17th June, 2010.

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 Commissioner of Taxes(all), Head Office for information.
3. The Deputy Commissioner of Taxes (all) for information and necessary action.
4. The Assistant Commissioner of Taxes/Superintendent of Taxes(all) for information and necessary action.
5. Circular file.


Commissioner of Taxes, Assam,
Guwahati-6.