

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

(Circular No. 7/2010)

No. CV-11/99/ 265


Dated Dispur, the 24th March/2010.

Subject : Realisation of tax on purchase of supari.

It has come to knowledge that many supari dealers, who are procuring supari from local markets within the State of Assam without payment of VAT, are dispatching supari to places outside the State by way of stock transfer. Such dealers are liable to pay tax on such purchase of supari as per provision of Section 12 of the AVAT Act, 2003. But it is observed that neither such supari dealers are paying tax on purchase value of supari nor the Assistant Commissioner of Taxes/Superintendent of Taxes in-charge of such dealers are taking action any tax as per said provision of the AVAT Act.

It is, therefore, impressed upon all the officers that if supari is purchased in Assam without payment of VAT and thereafter the same is dispatched to other State other than as a result of sale, in such a circumstance tax on gross turnover of purchases be invariably realised as per Section 12 of the AVAT Act, 2003.

This may be also kept in mind at time of pursuing application for refund of security or assessment.


(Sanjay Lohiya),


Commissioner of Taxes, Assam,
Guwahati-6.

Dated Dispur, the 24th March, 2010.

Memo No. CV-11/99/265-A

Copy to :-

1. The Addl. Commissioner of Taxes/Joint Commissioner of Taxes (All), Head Office for information.
2. The Joint Commissioner of Taxes (all) for information and necessary action.
3. The Deputy Commissioner of Taxes (All) for information and necessary action.
4. The Assistant Commissioner of Taxes/Superintendent of Taxes (All) including Checkgates for information and necessary action.
5. Circular file.


Commissioner of Taxes, Assam,
Guwahati-6.