

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

OFFICE MEMORANDUM

No. CTS-26/2012/80

Dated Dispur, the 19th October, 2012

Sub : Regarding standard guidelines, procedures, time limit, application forms, citizen charter, list of documents to be enclosed with application for obtaining statutory Form C and Form F under the Central Sales Tax Act, 1956 read with the Assam Right to Public Service Act, 2012.

As per the provision of Assam Right to Public Service Act, 2012, a standard procedure is formulated for obtaining Form C and Form F under the Central Sales Tax Act, 1956 by a dealer.

1. To obtain Form 'C' and Form 'F' –

- a) The person has to be a registered dealer under the Central Sales Tax Act, 1956.
- b) The goods intended to be procured by such Form must be mentioned in his/her certificate of registration.
- c) Such goods must be procured for re-sale use in manufacture/processing of goods for sale, use in mining, use in generation/distribution of power, packing of goods for sale/re-sale or use in the telecommunications network.

2. A dealer who requires Form 'C' and Form 'F' shall have to follow the underlined procedures mentioned below :-

- a) He/she shall submit an application in Form 1A, which should be filled up properly.
- b) The application shall have to be accompanied by proof of payment of the following fees –
 - i) Rs.2/- per Form, or
 - ii) Rs. 32/- per book of 25 Forms, or
 - iii) Rs. 127/- per book of 100 Forms.

The fee shall have to be paid into the Government Treasury.

- c) The application Form must be accompanied with the account of Forms issued earlier in Form No.II in case of Form 'C' and in Form No. IIA in case of Form 'F'.

3.
 - a) The dealer shall submit the application for such forms along with statement of utilisation of earlier forms issued and the details of required forms.
 - b) Assistant Commissioners of Taxes/Superintendents of Taxes shall verify such application and shall give necessary order for issuance of such forms as per requirement.
 - c) After receiving such forms from the concerned dealing assistant, the dealer shall fill-up the required particulars in such forms and shall return the filled-up form to the concerned dealing assistant.
 - d) The dealing assistant shall place the filled-up forms to the concerned Assistant Commissioners of taxes/Superintendents of Taxes. After being satisfied that the forms are filled-up as required, Assistant Commissioners of Taxes/Superintendents of Taxes shall give necessary order for delivery of such forms.
 - e) When the requirement of such Forms are less in number and/or such Forms are required for single invoice, the dealer shall fill-up the details, such as invoice number, date, amount etc. and other prescribed particulars on the body of the Forms.
 - f) When the requirement is large in number and/or such Forms are for multiple invoices, the total amount covered by the invoices shall have to be filled up on the body of the Form along with other prescribed particulars. The details of invoices such as bill No., date, amounts shall have to be written preferably on the reverse side of the Form which is to be duly signed by authorized signatory. In case where the transactions are too many, separate Annexures duly signed containing the above mentioned particulars should be securely attached along with the Forms. The whole process of issuing Form 'C' and Form 'F' will take a maximum of 7 (seven) days.
4. The registered dealer at the time of making the application for Form 'C' and Form 'F' should not be –
 - a. Defaulter in furnishing return or returns in accordance with the provisions of law or in payment of tax due according to returns filed by him/her ;
 - b. Defaulter in making payment of tax assessed, reassessed or the penalty imposed under the Assam Value Added Tax Act, 2003 or the Central Sales Tax Act, 1956 and in respect of which no order for stay have

been obtained from the competent authority under the provisions of the Act.

- c. Possesses some adverse material/materials which has or have been found by the Superintendent of Taxes suggesting any concealment of sale/purchase or furnishing inaccurate particulars in the returns.

Sd/-

(Dr. J.B. Ekka)
Commissioner of Taxes, Assam,
Guwahati-6.

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

OFFICE MEMORANDUM

No. CTS-26/2012/81

Dated Dispur, the

October, 2012.

Sub : Regarding standard guidelines, procedures, time limit, application forms, citizen charter, list of documents to be enclosed with application for registration under the Assam Value Added Tax Act, 2003 read with the Assam Right to Public Service Act, 2012.

As per the provision of Assam Right to Public Service Act, 2012 a standard procedure is formulated for application for registration under the Assam Value Added Tax Act, 2003 -

1. Any person liable to pay tax as per provision of Assam Value Added Tax Act, 2003 or any dealer who desires to get himself registered voluntarily or any person who intend to manufacture any taxable goods but is otherwise not liable for registration may apply for registration.
2. (a) Any person who intends to get himself/herself registered shall have to file filled up application for registration in Form No. 2, if he/she desires to get TIN (Taxpayers Identification No.) and in Form No. 4, if he/she desires to get GRN (General Registration No.)
(b) The application for registration shall have to be accompanied with the following documents –
 - i) Two passport size photographs (to be signed before Prescribed Authority when he is called upon to do so).
 - ii) PAN card.
 - iii) Bank Account No. (with proof).
 - iv) Proof of address (telephone bill under BSNL, Electricity bill and like, rent agreement etc.).
 - v) Trade license.
 - vi) Deed of partnership (in case of partnership Firm).
 - vii) Article of Association or Memorandum of Association (in case of Company).
 - viii) Challan for Rs.100/- (as application fees).
 - ix) Challan for Rs.1000/- (As security money).
- (c) The application shall have to be filed in the concerned office under jurisdiction of which the business of the applicant is located.
- (d) After receipt of application for registration, the Designated Public Servant, on the next day, will ask area Inspector of Taxes to cause an enquiry and submit a detailed report about business of the person applying for

registration with 7 days. The Designated Authority may ask the person to appear before him/her with information and evidence as he may deem necessary.

- (c) After considering the report of area Inspector of Taxes and evidence and information, if any, the Designated Public Servant if satisfied that the application for registration made is in order, he/she shall register the applicant and issue to him/her a certificate of registration in the prescribed form. The whole process of issuing certificate of Registration will take a maximum of 15(fifteen) days.

3. If the Designated Public Servant is satisfied that the particulars contained in the application are not correct or complete or that any evidence or information prescribed for registering the applicant is not furnished, the Designated Public Servant may, after giving the applicant a reasonable opportunity of being heard, reject the application for reasons to be recorded in writing. Such rejection order will take a maximum of 15(fifteen) days.

Sd/-

(Dr. J.B. Ekka),
Commissioner of Taxes, Assam,
Guwahati-6.