

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

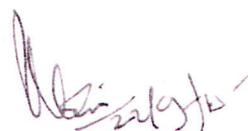
(Circular No.10/2015)

No.CTS-81/2007/400

Dated Dispur, the 22nd July/2015.

Sub : Entry Tax Exemption under the Assam Industries (Tax Exemption)
Scheme, 2015.

It has been represented by many industrial units that their claim of exemption from payment of entry tax as per Notification No.FTX.47/2013/19 dated 23.03.2015 is not being allowed by the concerned assessing officers on the ground of non-furnishing of Eligibility Certificate under the Assam Industries (Tax Exemption) Scheme, 2015. It is common knowledge that the plant and machineries are required to be imported and installed much before the commencement of commercial production and an Eligibility Certificate is issued by the Industries Department to an industrial unit only after the commencement of commercial production. Therefore all the assessing officers are hereby instructed not to insist upon Eligibility Certificate in cases of import of such plants and machineries on fulfillment of other conditions i.e. registration under the Assam Entry Tax Act, 2008, provisional registration from the Industries Department for the industrial unit etc.



(Dr. Ravi Kota)

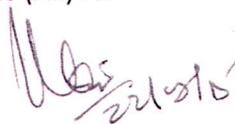
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No.CTS-81/2007/400-A

Dated Dispur, the 22nd July/2015.

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 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
Dispur, Guwahati-6.
