

CHAPTER – V : OTHER TAX RECEIPTS

5.1 Results of audit

Test check of records in the offices dealing with following revenue receipts during the year 2005-06 revealed loss of revenue due to incorrect grant of exemption from payment of stamp duty and registration fees, short levy of stamp duty, non realisation of professional tax etc. amounting to Rs. 28.94 lakh in 200 cases, which broadly fall under the following categories:

(Rupees in lakh)			
Sl. No.	Category	Number of cases	Amount
1.	Stamp duty and registration fees	126	26.13
2.	Professional tax	74	2.81
Total		200	28.94

A few illustrative cases involving Rs.9.64 lakh are given in the following paragraphs:

5.2 Short levy of stamp duty

Government of Assam, Revenue (Registration) Department vide circular dated 29 November 2004 instructed all the district/deputy registrar to levy stamp duty at the rates which have been published in gazette on 18 September 2004 on the present market value of the property with immediate effect.

Test check of records of the Sr. Sub Registrar, Kamrup, Guwahati revealed in July 2005 that 50 Conveyance deeds were registered during the period from 29 November 2004 to 27 June 2005 and stamp duty of Rs. 50.37 lakh was levied at pre revised rates instead of Rs. 57.20 lakh. This resulted in short levy of stamp duty of Rs. 6.83 lakh.

After this was pointed out, the District Registrar, Kamrup, Guwahati, stated in July 2006 that necessary steps had been taken to realise stamp duty at revised rates.

The cases were reported to the department and Government in September 2005; followed by reminder in June 2006, their replies have not been received (October 2006).

5.3 Non realisation of professional tax

Under the Assam Professions, Trade, Callings and Employments Taxation Act, 1947, every person who carries on a trade or a profession or calling or who is in employment within the State is liable to pay for each financial year, tax at the prescribed rates. In case a non government employer or an enrolled person fails to pay tax within due date, he shall be liable to pay simple interest at the rate of two *per cent* of the amount due for each month or part thereof for the period for which the tax remains unpaid, Commissioner of Taxes, Assam, issued instructions (April 1995, July 1997 and July 1998) to conduct intensive surveys so as to bring all potential taxpayers in the tax net.

Cross verification by audit of the records of the two superintendents of taxes Hailakandi and Jorhat with records of the Central Excise Department (CED) and district transport officer (DTO) revealed between July and September 2005 that 73 persons engaged as air travel agents, or working in health care, beauty parlours, courier services, or three/four wheeler vehicles permit holders either paid service tax to the CED or motor vehicle tax to transport department during the year 2002-03. But neither were they enrolled with the taxation authorities nor did they pay professional tax. Owing to non-conducting of proper survey by the department, 73 persons remained outside the tax net, which resulted in non-realisation of revenue of Rs. 2.81 lakh including interest.

The cases were reported to the department and Government in October 2005 and February 2006, followed by reminder in June 2006, their replies have not been received (October 2006).