

GOVERNMENT OF ASSAM  
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX:::ASSAM  
DISPUR:::GUWAHATI

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Circular No. 01/2023

No. CTS-81/(Pt)/2007/50


Dated Guwahati, the 7<sup>th</sup> July, 2023

Sub : Registration under GST Act—registered rent deed.

Whereas it has come to knowledge that many unscrupulous persons/entities have obtained GST registration on the basis of forged documents like electricity bill, rental agreements etc. After obtaining registration, such fraudsters issue fake invoices without there being any actual supply of goods and services and creates a chain of fake input tax credit (ITC) and defraud the Government exchequer causing huge loss of Government revenue.

Therefore, in order to prevent such fake/bogus registration and duping of Government revenue, it is directed that registering authority shall not grant any GST registration unless the applicant furnishes a valid rent agreement/leased deed duly registered with the Sub-Registrar or such competent authority for registration of rental/leased deed.

The above instruction shall be followed strictly. Any deviation in this regard shall be viewed seriously.


  
Principal Commissioner of State Tax, Assam  
Kar Bhawan, Dispur

Memo No. CTS-81/(Pt)/2007/50-A

Dated Guwahati, the 7<sup>th</sup> July, 2023

Copy to:-

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur for favour of kind information.
2. The Special Commissioner of State Tax/Additional Commissioner of State Tax (All), Head Office for information.
3. The Joint Commissioners of State Tax (All) for information and necessary action.
4. The Deputy Commissioner of State Tax/Assistant Commissioner of State Tax/Superintendent of State Tax (All Units) for information and necessary action.
5. Circular File.

  
Principal Commissioner of State Tax, Assam  
Kar Bhawan, Dispur