

**GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM  
KAR BHAWAN :: DISPUR, GUWAHATI-781006**

\*\*\*\*\*

**INSTRUCTION NO. 20/2025-GST**

Dated Dispur the 5th June, 2025

**Subject:** Standard Operating Procedure on Road Vigilance – reg.

**No. CT/GST-40/2020/182.**— To prevent tax evasion and protect government revenue, it is essential to establish a mechanism for monitoring the movement of goods and individuals engaged in transporting goods within Assam. Section 68 of the Assam Goods and Services Tax Act, 2017, grants the state government the authority to mandate specific documents that must be carried by the person in charge of a conveyance for any consignment of goods. Additionally, it empowers the proper officer to intercept such conveyances, verify the required documents, inspect the goods, and ensure compliance by the person in charge of the transport.

Rule 138 of the Assam Goods and Services Tax Rules, 2017 mandates the generation of an e-way bill and the electronic submission of relevant details on the common portal before initiating the movement of taxable goods valued at over fifty thousand rupees. Additionally, Rule 138A requires the person in charge of a conveyance to carry specific documents, including an invoice, bill of supply, delivery challan, and a copy of the e-way bill along with its number. Rule 138B authorizes the interception of conveyances for verification of documents and goods. Rule 138C stipulates that a summary report of every transit inspection must be recorded online by the proper officer within twenty-four hours, with a final report submitted within three days. Rule 138D further requires the online uploading of information related to vehicle detention.

To ensure the verification of e-way bills and necessary documents during the movement of goods by conveyance, as well as to conduct inspections aimed at preventing tax evasion, it has been deemed essential to implement random road vigilance at the following strategic locations:

(1) Srirampur (Dist Kokrajhar) and (2) Chagolia (Dist. Dhubri)

For the purpose of such road vigilance the following guidelines are issued:

1. Officers and staff will be deputed for road vigilance activities and each team will consist of one Superintendent of Taxes, two Inspector of Taxes and two Assistants respectively. Additionally, for all the teams a total of twenty assistants and grade-IV staff will be engaged for assistance.
2. Each day, the road vigilance teams are expected to collectively inspect approximately 200 vehicles.
3. All vehicles checked shall invariably have to be entered in the e-way bill portal as required

under the Assam Goods and Services Tax Rules, 2017.

4. On detection of irregularities and detection of tax evasion by the road vigilance team, penalty shall be levied as per provision of section 68 and 129 of the Assam Goods and Services Tax Act, 2017 as deemed fit.
5. All teams should maintain a "Log Book" as per proforma furnish below:

| Sl. No | Time of Duty |    | Location | Detail of Vehicle intercepted |                            | Findings, in Short.<br>If detained<br>reasons thereon |
|--------|--------------|----|----------|-------------------------------|----------------------------|-------------------------------------------------------|
|        | From         | To |          | Vehicle No                    | Driver name & phone number |                                                       |
| 1      | 2            | 3  | 4        | 5                             | 6                          | 7                                                     |
|        |              |    |          |                               |                            |                                                       |
|        |              |    |          |                               |                            |                                                       |

6. Daily report will have to be furnished to Apex Office by 09.00 A.M. of the following day as per the following porforma with an intimation to the concerning Deputy Commissioner of Taxes:

| Date of Inspection | Detail of Vehicle intercepted |                            | Findings, in Short. If detained reasons thereon | Amount of Penalty levied (in Rs) | Amount Realized (in Rs) | Remarks |
|--------------------|-------------------------------|----------------------------|-------------------------------------------------|----------------------------------|-------------------------|---------|
|                    | Vehicle No                    | Driver name & phone number |                                                 |                                  |                         |         |
| 1                  | 2                             | 3                          | 4                                               | 5                                | 6                       | 7       |
|                    |                               |                            |                                                 |                                  |                         |         |
|                    |                               |                            |                                                 |                                  |                         |         |

7. CCTV cameras shall be installed at the area of inspection and body worn camera shall be used while carrying vigilance activities. The footage of the body worn camera and CCTV videos shall be analyzed randomly at Apex Office during and after drive is completed.
8. The road vigilance teams shall strictly follow the procedure laid down in the Assam Goods and Services Tax Act, 2017 and rules made there under. They shall also adhere to all the orders, instructions and circulars issued or to be issued from time to time by Commissioner of Taxes, Assam.
9. The road vigilance teams shall ensure that such vehicle checking causes minimal/ less disruptions/ disturbance in regular traffic movement. Further, the officers shall also ensure that the inspection / checking of vehicles undertaken by them does not create a false impression about extensive / indiscriminate checking. Road vigilance teams shall keep devising their own plan for interception and time for such interception shall be unpredictable/ random.

10. For Non-GST items [alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel] which are exempted from the purview of e-way bill *vide* clause (f) of sub-rule (14) of rule 138 of the Assam Goods and Services Tax Rules, 2017, the officers are required to follow the provisions of the Assam Value Added Tax Act, 2003 and rules made thereunder. In such cases, it should be ensured that the person in charge of a conveyance carry specific documents such as Delivery Note or Road Permit or Transit Pass, as the case may be along with other relevant documents.
11. Any departure from the aforementioned directives will be taken seriously. Additionally, instances of misuse of power or non-adherence to rules by officers will be addressed with strict measures.

This Order is issued with the concurrence of the Government and shall come into force with immediate effect.



( Jitu Doley, IRS )

Commissioner of Taxes, Assam  
Dispur, Guwahati

Memo No. CT/GST-40/2020/182-A

Dated Dispur the 5th June, 2025

Copy to :

1. The Managing Director, APDCL, Bijuli Bhawan, Paltanbazar, Guwahati for information. He is kindly requested to instruct concerning officials to provide necessary assistance in such vigilance sites wherever needed.
2. The Chief Engineer, PWD (Building), Assam, O/o the Chief Engineer, PWD (Building) Assam, Chandmari, Guwahati. He is kindly requested to instruct concerning officials to provide necessary assistance in such vigilance sites wherever needed.
3. The District Commissioner, Kokrajhar and Dhubri for information. They are requested to supervise the road vigilance activities and ensure active coordination among the departments including transport, police, etc.
4. The Additional Commissioner of Taxes(All)/ Joint Commissioner of Taxes (All) / Deputy Commissioner of Taxes (All) / Assistant Commissioner of Taxes (All) / Superintendent of Taxes (All) / Inspector of Taxes (All) for information and necessary action.
5. The Information Technology Officer, Office of the Commissioner of Taxes, Assam for uploading of the instruction in the website of the Commissionerate for information of all concerned.

6. P.S. to the Commissioner & Secretary to the Government of Assam, Finance Department, F-Block (Ground Floor), Janata Bhawan, Dispur, Guwahati-6 for kind appraisal of Commissioner & Secretary to the Government of Assam, Finance Department.
7. P.S. to the Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, I-Block (3<sup>rd</sup> Floor), Janata Bhawan, Dispur, Guwahati-6 for kind appraisal of Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department.

  
Commissioner of Taxes, Assam  
Dispur, Guwahati