



THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY
প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত
PUBLISHED BY THE AUTHORITY

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No. 208 Dispur, Thursday, 30th July, 2015, 8th Sravana, 1937 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
OFFICE OF THE COMMISSIONER OF TAXES

NOTIFICATION

The 30th July, 2015

No. CTS-62/2014/60 : In exercise of the powers conferred by the provisions of section 9A of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), and in continuation of Notification No. CTS-62/2014/53 dated 23.12.2014 issued in the matter, the undersigned is pleased to notify with prior approval of the State Government, the following further simplified and practically convenient procedure for transportation and delivery of consignments of specified goods by a willing transporter, courier, agent or any other person.

PROCEDURE

- This provision is only meant for import of taxable goods into Assam purchased through online shopping for personal use and not for any commercial use. In this provision, the transporter/courier/agent/ any other person (importer), who intends to avail this facility, would be able to bring taxable goods into Assam without using Statutory Form, provided the goods should not be for any commercial use.
- To avail this facility, the transporter/courier/agent/ any other person (importer) shall have to obtain registration under the Assam Entry Tax Act, 2008 and then make an application for obtaining user ID and password from the prescribed authority of the Taxation Department.
- Before making online declaration, the importer has to deposit minimum of Rs.3,00,000/- as advance Entry Tax only through e-payment which will be adjusted against payable Entry Tax for imports to be made in due course of time.
- After making advance payment of Entry Tax, the importer shall have to send the scanned copy of e-challan using the same e-mail address as mentioned in the dealer's online profile, so that the amount can be uploaded in system, which will create the available balance for the importer for using the new online declaration facility. The e-mail should be send to assamtax.supp@gmail.com. Importer will receive an e-mail and SMS confirmation of available balance. This message will be an indication that importer online account at department portal can be accessed for uploading manifest details.

- From this available balance of the importer, the payable Entry Tax would be deducted automatically for each individual transaction in the system up to a threshold balance of Rs.10,000/- (Rupees ten thousand only).The importer can then sign up for uploading of consignment details.
- After successful login, a desktop based utility(manifest jar) can be downloaded to upload online declarations.
- The desktop utility records the following information:
 - Consignor's/online shopping site's name and address;
 - Consignee's name and address;
 - Consignment note no. and date;
 - Details of invoice with description and value of the specified goods;
- After offline filling up of the details for a day or part of a day, either directly in the desktop utility or using excel template available in the desktop utility, the concerned personnel will have to save data in client machine in xml format by clicking "Export to XML" in the desktop utility.
- Thereafter, he can log in to the department portal of the Taxation Department to upload the said XML file. On successful upload, the payable entry tax would be deducted automatically from the amount deposited by him in advance for this purpose. However, if the balance goes down below the threshold level of Rs.10,000/-, uploading will be blocked automatically by the system till required balance is paid electronically and updated in system in the same process mentioned above.
- On successful upload, the system will show an acknowledgement of it with particular Acknowledgment No. which will be printed by the importer. This acknowledgement will show the credit balance of advance entry tax deposit also.
- The importer will also get a print out of the "manifest" from the desktop application.
- Goods vehicle carrying such specified goods will be able to move into Assam along with print outs of Acknowledgment Receipt and the Manifest.

DR. RAVI KOTA,
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