

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

No. CT /COMP-69/2015/2

Date Dispur, the 20th July, 2015.

(Circular No. 9/2015)

Sub : Matter relating to monthly/quarterly return for April-June quarter 2015.

By virtue of Government Notification No. FTX.29/2003/Pt.-I/25 DTD. 02-06-2015 the tax return form i.e, Form-13 under the Assam Value Added Tax Rule'2005 has been amended. By this Notification Government has amended the Tax Return in two directions:

1. The periodicity of filing particulars in Part-G to Part-N of Form-13 has been changed from quarterly to monthly.
2. Invoice wise particulars are required to be filed in lieu of dealer wise in Part-G to Part-N of Form-13.

Since this amendment was given effect from 02.06.2015, which is midst of the April-June 2015 quarter, confusion has arisen amongst the various dealers as regards to filing of returns in accordance with the said Notification.

In view of the above, it is felt necessary to allow filing of particulars under Part-G to Part-N of Form-13 for the April-June 2015 manually in compliance with the above mentioned Notification. However, dealers will compulsorily file online Tax Return in respect to Part-A to Part-F and particulars under Part-G to Part-N may be filed manually for the quarter ending June/2015. From July/2015 onwards dealers have to compulsorily file Part-G to Part-N of the Tax Return on line.

sdf
(Dr. Ravi Kota, IAS)
Commissioner of Taxes, Assam
Dispur, Guwahati – 6.

Memo No. CT /COMP-69/2015/2-A
Copy to :-

Dated Dispur, the 20th July, 2015.

1. The Deputy Secretary to the Govt. of Assam, Finance (Taxation) Department, for favour of kind information.
2. Add. Commissioner of Taxes/ Joint Commissioner of Taxes (All), for information.
3. Deputy Commissioner of Taxes (All), for information.
4. Assistant Commissioner of Taxes/ Superintendent of Taxes (All), for information.
5. Circular file.

[Signature]
Commissioner of Taxes, Assam
Dispur, Guwahati – 6.

20/7/15