



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 195 Dispur, Tuesday, 7th July, 2009, 16th Asadha, 1931 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TEXTATION) : DEPARTMENT

NOTIFICATION

The 7th July, 2009

No. FTX.21/2009/24: Whereas the draft of certain rules further to amend the Assam Taxation (On Specified Lands) Rules, 1990, hereinafter referred to as the principal Rules, which the Governor of Assam propose to make in exercise of the powers conferred by section 12 of the Assam Taxation (On Specified Lands) Act, 1990(Assam Act XII of 1990), was published as required by sub-section (5) of section 12 of that Act in the Assam Gazette, Extra-ordinary No.101 dtd. 18th March, 2009 under notification of the Government of Assam inviting objections or suggestion from all persons likely to be affected thereby before the expiry of a period of fifteen days from the date of publication of the said notification in the Official Gazette.

And whereas no objection or suggestions was received from the public on the said draft.

Now, therefore, in exercise of the powers conferred by section 12 of the said Act, the Governor of Assam hereby makes the following rules, namely:-

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| Short title and commencement. | 1.(1) These rules may be called the Assam Taxation (On Specified Lands) (Amendment) Rules, 2009.

(3) They shall come into force on the date of their publication in the Official Gazette. |
| Insertion of a new rule 5 A. | 2. In the principal Rules, after rule 5, a new rule 5A shall be inserted, namely:- |
| "Manner of deduction of tax at source and deposit thereof. | 5A. (1) Every person who is required to deduct tax under section 6A shall, within ten days from the expiry of a quarter, deposit into a Designated Bank by Challan in Form 2 the total amount of tax so deductible from any payment made in respect of purchase of the green tea leaves during the quarter. |

- (2) A challan for each deposit in respect of a quarter shall be filled up in quadruplicate and signed by the person making such deposit.
- (3) The challan shall specify the name, address and tax deduction number of the person making deposit of the amount referred to in sub-rule (1) and also mention therein in clear the name(s) and address(es) of the owner(s) of the specified land(s) on whose behalf the tax is paid, irrespective of the fact whether the green tea leaf was directly purchased from the owner(s) of specified land(s) or from any other person.
- (4) The person who deposits any amount deducted from any payment made in respect of purchase of green tea leaves under sub-rule (1) shall, within seven days from the date of deposit of the amount, issue in favour of the owner(s) of the specified land(s) concerned, a certificate of tax deduction in **Form 2A** in duplicate in respect of such deduction and deposit, together with photocopy of the challan. The owner of the specified land shall furnish one copy of the certificate and of the challan to the Superintendent for adjustment of such deposit against his tax liability under the Act.
- (5) In case a person who is required to deduct tax under section 6A, purchases green tea leaves from a seller other than owner(s) of specified land(s), he shall collect from such seller, the name(s) and address(es) of owner(s) of specified land(s) and quantity of green tea leaves received from such owner(s) and the seller shall furnish the details as specified above. The amount of tax deposited shall be deemed to have been the payment made on behalf of the owner(s) of the specified land(s)."

Insertion of a
new rule 7 A.

"Tax Deduction
Number.

3. In the principal Rules, after rule 7, a new rule 7A shall be inserted, namely:-

7A. Every person responsible for making deduction of tax under Section 6A shall apply to the Superintendent for allotment of Tax Deduction Number in **Form 5A** within thirty days time from the date of commencement of these rules, if he was so responsible on such date or within fifteen days from the date of entering into first contract relating to purchase of green tea leaf if he becomes responsible for such deduction after the date of commencement of these rules. A Tax Deduction Number Certificate shall be issued in **Form 5B.**"

Amendment of
rule 8

4. In the principal Rules, in rule 8, after sub-rule (7), new sub-rules (8) and (9) shall be inserted, namely:-

"(8) Every person responsible for deduction of tax shall file a return for each quarter in **Form 6A** and a copy of challan as proof of deposit of tax within twenty one days from the date of expiry of each quarter and shall also furnish a consolidated annual return in the same form to the Superintendent within two months from the end of year to which it relates.

(9) Every person responsible for issuing certificate of tax deduction shall maintain for each year a separate account in **Form 6B** showing the amount of tax deducted, certificate of tax deduction issued, and the particulars of remittances made to the Government Account.”

Insertion of Form 2A.

5. In the principal Rules, after Form 2, a new form 2A shall be inserted, namely:-

“THE ASSAM TAXATION (ON SPECIFIED LANDS) RULES, 1990
FORM 2A

CERTIFICATE OF TAX DEDUCTION

[See rule 5 A]

Dated

Certificate No.

1.(i) Name and full address of the Person responsible for tax deduction:

(ii) Tax Deduction Number :

2. Name and full address of the owner of the specified land on whose behalf the payment is made:

3. Particulars of tax deducted :

Sl. No.	Quantity of green tea leaf (In Kg.)	Amount of tax deducted	No. and date of challan	Name and address of Designated Bank
(a)	(b)	(c)	(d)	(e)

Certified that the tax deducted as above has been remitted by us in Designated Bank in accordance with section 6A of the Assam Taxation (On Specified Lands) Act, 1990 and that the particulars furnished above are true and correct to the best of my knowledge.

Place :

Name and Signature of the person responsible for deducting tax with designation and seal.”

Date :

Insertion of Form 5A.

6. In the principal Rules, after Form 5, new forms 5A and 5B shall be inserted, namely:-

"THE ASSAM TAXATION (ON SPECIFIED LANDS) RULES, 1990

FORM 5A

FORM OF APPLICATION FOR ALLOTMENT OF TAX DEDUCTION NUMBER

[See rule 7 A]

To The Superintendent of Taxes,

Sir,

Whereas I/We am/are liable to deduct tax in accordance with Section 6A of the Assam Taxation (On Specified Lands) Act, 1990;

And whereas no tax deduction number has been allotted to me/us;

I/We hereby request that a tax deduction number be allotted to me/us;

I/We give below the necessary particulars:-

1. Name of the person responsible:

2. Address :

VERIFICATION

I/We _____ in my/our capacity as _____ do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Place:

Date: Name and signature of the person with designation and seal."

"THE ASSAM TAXATION (ON SPECIFIED LANDS) RULES, 1990

FORM 5B

TAX DEDUCTION NUMBER CERTIFICATE

[See rule 7 A]

1.	Full Name of Person responsible for deduction of tax	
2.	Address :	
3.	Tax Deduction Number Allotted	

4.	Date of Issue	
Place:		
Date:		Signature and Seal of the issuing authority

Insertion of Form 6A.

7. In the principal Rules, after Form 6, new Forms 6A and 6B shall be inserted, namely:-

“THE ASSAM TAXATION (ON SPECIFIED LANDS) RULES, 1990

FORM 6A

RETURN TO BE FURNISHED BY A PERSON RESPONSIBLE FOR DEDUCTION OF TAX AT SOURCE

[See rule 8(8)]

For the quarter/year ended on:

DD MM YY

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1. Name & address of the person responsible for deduction :

(a) Name	
(b) Address	
(c) Tax Deduction No.	

2. Particulars of owner(s) of specified land(s) against whom tax deducted and paid :

Sl. No.	Name and address(es) of the owner(s) of the specified land(s)	Quantity of green tea leaf (In Kg.)	Amount deducted	Details of tax deposited (challan No., date and amount)
(a)	(b)	(c)	(d)	(e)

DECLARATION

I, _____ (name in CAPITALS), do hereby, solemnly affirm that I am authorised to furnish this return and that all its contents are true, correct and complete and nothing has been concealed therein.

Place:

Date:

Name and Signature of the person responsible for deducting tax with designation and seal.

ACKNOWLEDGEMENT

The undersigned acknowledges having received the original of this return on the date mentioned below:

(1) Date of receipt of return:

(2) [Signature with stamp of name & designation of receipt clerk]"

**“THE ASSAM TAXATION (ON SPECIFIED LANDS) RULES, 1990
FORM 6B**

REGISTER TO BE MAINTAINED BY THE PERSON RESPONSIBLE FOR DEDUCTION OF TAX

[See rule 8(9)]

Sr. No.	Date of issue of certificate	Sr. No. of the Certificate issued	Name and address of the owner of the specified land to whom certificate is issued	Registration No. of such owner of the specified land	Quantity of green tea leaf (In Kg.)	Amount of tax deducted	Details of remittance of tax deducted		
							Amount	No. and date of challan	Name and address of Designated Bank
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Substitution of the words ‘Senior Superintendent of Taxes’.

8. In the principal Rules, for the words “Senior Superintendent of Taxes” wherever they occur, the words “Assistant Commissioner of Taxes” shall be substituted.

H.S. DAS

Principal Secretary to the Government of Assam,
Finance Department, Dispur.