

অসম



ৰাজপত্ৰ

সৰ্বমেব জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRA ORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 272 Dispur, Tuesday, 14th November, 2006, 23rd Kartika, 1928 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

DISPUR :: GUWAHATI

NOTIFICATION**The 4th November, 2006**

No. FTX. 29/2003/25. -- Whereas the Government is satisfied that the circumstances exist which render it necessary for the Government to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, immediately without previous publication of such rules ;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to make the following rules to amend the Assam Value Added Tax Rules, 2005, namely:-

Short title and commencement.

1. (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2006.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 17.

2. In the principal rules, in rule 17,—

- (i) after the existing sub-rule (2), new sub-rule (2A) and (2B) shall be inserted, namely:-

“(2A) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) of this rule, every registered dealer who is a holder or a holder in due course of Certificate of Entitlement under the Assam Industries (Tax Remission) Scheme, 2005 shall furnish to the Prescribed Authority periodic tax return in the manner laid down in such Scheme;

(2B) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) of this rule, every registered dealer who is permitted to avail any scheme of composition of any tax liability within the meaning of section 20 of the principal Act shall furnish to the Prescribed Authority periodic tax return or statement of the quantity of goods imported in the manner laid down in such scheme."

(ii) In the sub-rule (4), in between the existing numeral "(2)" and the punctuation mark ",", the following shall be inserted, namely:-

"or (2A) or (2B)";

(iii) in the sub-rule (5), for the existing provisions, the following shall be substituted, namely:-

"(5)(a) Every dealer as mentioned in sub-rule (1) and sub-rule (2) in addition to the tax returns furnished, shall submit an annual return in Form-14 within two months after the close of the year to which the return relates;

(5)(b) Every dealer as mentioned in sub-rule (2A) and sub-rule (2B) in addition to the tax returns or statements of quantity of goods imported furnished shall submit an annual return or statement of quantity of goods imported in the Form or Format as may be laid down in the applicable tax remission scheme or composition scheme:

Provided that in case of a dealer who is liable to produce a certificate of Audit of Accounts by a Chartered Accountant under section 62, the annual return shall be submitted within seven months from the end of the year to which the return relates."

(iv) sub-rule (9) shall be omitted.

Substitution of Form-13.

3. In the principal Act, for the existing Form-13, the following Form shall be substituted, namely:-

"THE ASSAM VALUE ADDED TAX RULES, 2005

FORM-13

[See Rule 17(1)/17(2)]

TAX RETURN

Original

Revised

1.	TIN

2.	Tax period

3.	Name and style of the business	
4.	Address	
5.	Name of the goods dealt in	

PART-A

PURCHASES IN THE MONTH (INPUT) Value excluding Tax Tax Claimed

		(A)	(B)
6	(a) Non-Creditable Exempt. Purchase/Receipt	Rs.	
	(b) Non-Creditable Inter-State Purchases/Receipts	Rs.	
	(c) Non creditable Schedule .IV Purchase/Receipt	Rs.	
7	4% Rate Purchases	Rs.	Rs.
8	12.5% Rate Purchases	Rs.	Rs.
9	(a) 1 % Rate Purchase	Rs.	Rs.
9	(b) 2 % Rate Purchase	Rs.	Rs.
10	Total Amount of input tax		Rs.

PART-B

SALES IN THE MONTH(MRP GOODS)

	Sales Value (in Rs)	Value Excluding Tax (MRP Value)	Tax Due
11	(a) 4 % Rate Sales	Rs.	Rs.
11	(b) 6 % Rate Sales	Rs.	Rs.
11	(c) 12.5 % Rate Sales	Rs.	Rs.
12	Output Tax		Rs.

PART-C

SALES IN THE MONTH (OUTPUT)

		Value Excluding Tax (A)	Tax Due (B)
13	Exempt Sales	Rs.	
14	Zero Rate Sales – International Exports	Rs.	
15	Zero rate Sales – Other (CST Sales)	Rs.	
16	Other Exempt Sales	Rs.	
17	Tax Due on Purchase of goods (a) 1% Rate Purchase	Rs.	Rs.
	(b) 2 % Rate Purchase	Rs.	Rs.
	(c) 4 % Rate Purchase	Rs.	Rs.
	(d) 6% Rate Purchase	Rs.	Rs.
	(e) 9% Rate Purchase	Rs.	Rs.
	(f) 12.5% Rate Purchase	Rs.	Rs.
	(g) 16.5% Rate Purchase	Rs.	Rs.
	(h) 20% Rate Purchase	Rs.	Rs.
	(i) 22% Rate Purchase	Rs.	Rs.
	(j) 24% Rate Purchase	Rs.	Rs.
	(k) 27.5% Rate Purchase	Rs.	Rs.
18	(a) 4 % Rate Sales	Rs.	Rs.
	(b) 12.5 % Rate Sales	Rs.	Rs.
19	(a) 1 % Rate Sales	Rs.	Rs.
19	(b) 2 % Rate Sales	Rs.	Rs.
20	Output Tax		Rs.

PART-D

SALES IN THE MONTH

		Value Excluding Tax	Tax Due
21	(a) 1% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(b) 2 % Rate Sales (Fourth Schedule)	Rs.	Rs.
	(c) 4 % Rate Sales (Fourth Schedule)	Rs.	Rs.
	(d) 6% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(e) 9% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(f) 12.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(g) 16.5% Rate Sales (Fourth Schedule)	Rs.	Rs.

	(h) 20% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(i) 22% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(j) 24% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(k) 27.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
22	Output Tax		Rs.

PART E**TAX CALCULATIONS:**

23	Output tax [Part B (12) + Part C (20) + Part D (22)]	Rs.	
24	Add/Less: adjustment to output tax, if any (specify)	Rs.	
25	Total Output tax [(23)+(24)]		Rs.
26	Input tax credit on purchases	Rs.	
27	Add/Less: adjustment to input tax, if any (specify)	Rs.	
	Add: ITC balance brought forward from previous period	Rs.	
28	Net Input tax credit [(26)+(27)]		Rs.
29	Tax payable [(25) - (28)]		Rs.
	ITC balance carried forward to next period [(28)-(25)]		
30	(a) Interest payable		Rs.
	(b) Penalty payable		Rs.
31	Aggregate amount payable		Rs.

PART -F**TAX INFORMATION**

32	Tax Paid	Rs.
33	Sales Tax deducted	Rs.
34	Adjustment against CST liability	Rs.
35	Tax Balance (Negative Amount denotes Excess Paid)	Rs.
36	Refund Claim	Rs.

DECLARATION

I,do solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from to

It is further solemnly declared that all sales are vouched for and during the month.....Nos. of cash memos andNos. of credit memos are issued to the customer as per proper format.

(Signature)

Status whether
Proprietor/Karta/Partner/Director/Manager/
Chief Executive/Authorised signatory.
(Tick whichever is applicable)".

Substitution of
Form-14.

4. In the principal Act, for the existing Form-14, the following Form shall be substituted, namely:-

**"THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-14
[Sec Rule 17(5)]**

ANNUAL RETURN OF TURNOVER

Original/Revised

01.	TIN

02.	Year

03.	Name and style of the business	
	Address	
	Name of the goods dealt in	

Part-A

04.	Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers works contract, lease etc.)	
05.	Deductions :	
	(a) Sales of goods in the course of inter-state trade or commerce	
	(b) Sales outside the State/stock transfer	
	(c) Sales of goods in the course of export out of India	
	(d) Sales in the course of import into India	
	(e) Sales in the State of exempted goods specified in the First Schedule	
06..	Turnover of sales taxable under the Assam Value Added Tax Act, 2003.	

Part-B

07. Taxable turnover of goods taxable at every point of sale and tax payable thereon as per Second Schedule, Third Schedule and Fifth Schedule

	@.....%	@.....%	@ 4 %	@ 12.5 %
Sales proceeds of taxable goods (excluding VAT)				
Less: goods returned (rule 9)				
Less: other admissible deductions (if any)				
Taxable turnover				
Output tax				
Total amount of Output tax				

Part-C

08. (a) Determination of taxable turnover of goods taxable at the first point of sale other than MRP basis (Fourth Schedule).

	@ %	@ %	@ %
Sale proceeds of taxable goods			
Less: goods returned (rule 9)			
Less: Sales proceeds of goods which have been subjected to tax in the State			
Less: other admissible deductions (if any)			
Taxable turnover (excluding tax)			
Output Tax			
Total amount of output tax			

08. (b) Determination of taxable turnover of goods taxable at the first point of sale on the basis of Maximum Retail Price (MRP) (Fourth Schedule).

	@ %		@ %	
	Actual price consideration	MRP value	Actual price consideration	MRP value
Sales Turnover				
Less: goods returned (rule 9)				
Less: Sales proceeds of goods which have been subjected to tax in the State				

Less: other admissible deductions (if any)		
Taxable turnover (excluding tax)		
Output Tax		
Total amount of output tax		

Part-D

09. Determination of taxable turnover in respect of the transfer of the property in goods involved in execution of works contract and tax payable thereon

Total value of works contract	
Less labour charges	
Less other charges	
Taxable turnover (excluding VAT)	
Output Tax	

Part-E

10. Determination of taxable turnover and tax payable thereon in respect of the transfer of the right to use

Amount received or receivable in respect of operating lease	
Less : deduction allowable, if any	
Taxable turnover (excluding VAT)	
Output tax	

Part-F

11. Determination of turnover of purchases and tax payable thereon

	@%	@%
Purchase value of goods liable to tax		
Output tax		
Total amount of output tax		

Part-G

12. Purchases of taxable goods made in the state and tax paid thereon

	@%	@%	@ 4%	@ 12.5%
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Purchases (excluding VAT)				
Less: goods returned [Section 14(9)]				
Less: other admissible deductions				
Net Purchases				
Tax paid				
Total amount of input tax				

Part-H

13. Calculation of total tax and interest payable and paid.

	Inner column	Final amount
(a) Output tax payable as per Part B	Rs.	
(b) Output tax payable as per Part C	Rs.	
(c) Output tax payable as per Part D	Rs.	
(d) Output tax payable as per Part E	Rs.	
(e) Output tax [(a)+(b)+(c)+(d)]	Rs.	
(f) Add/ Less : adjustment to output tax, if any (specify) as per Annexure 4	Rs.	
(g) Total Output tax [(e)±(f)]		Rs.
(h) Tax payable on purchase as per Part F		Rs.
(i) Total tax payable [(g)+(h)]		Rs.
(j) Input tax credit on purchases as per Part G	Rs.	
(k) Add/ Less : adjustment to input tax, if any (specify) as per Annexure 5	Rs.	
(l) ITC balance brought forward from previous year		Rs.
(m) Net Input tax credit [(j)±(k)]		Rs.
(n) Tax payable [(i) – (m)]		Rs.
(o) ITC balance carried forward to next year		Rs.
(p) Interest, penalty or other dues		Rs.
(q) Aggregate amount payable		Rs.
(r) Tax paid		Rs.
(s) Tax deducted at source		Rs.
(t) Adjusted against central sales tax liability		Rs.

C. Goods taxable at the point of first sale (Fourth Schedule)								
(i) Taxable @ %								
(ii) Taxable @ %								
(ii) Taxable @ %								
D. Goods taxable at the stage of last purchase								
(i) Taxable @ %								
E. Goods involved in works contract								
F. Goods for use in the business of transferring the right to use								
Total								

Date

Signature :
Name of the person signing :

Place

Status of the person signing :

Seal. :

Annexure-II

Statement of commodity-wise details and tax payable

(This annexure is applicable only in respect of imported and manufactured goods)

Description of commodity	Gross turnover	Exempted turnover	Taxable turnover	Tax payable
1	2	3	4	5

Date

Place

Signature :

Name of the person signing :

Status of the person signing :

Seal. :

Annexure-III

ACCOUNT OF MANUFACTURE, PROCESSING ETC.

	<u>Value</u>	<u>Quantity</u>
(a) Opening stock of raw materials		
(b) Purchase/Receipt of raw materials from within Assam.		
(c) Purchase/Receipt of raw materials from outside India/ Assam.		
(d) Total of raw materials		
(e) Raw materials consumed in manufacture or processing		
(f) Sale of raw materials as such		
(g) Closing stock of raw materials (d-e-f)		
(h) Goods manufactured or processed		
(i) Opening stock of finished goods		
(j) Total of finished goods (h + i)		
(k) sale of finished goods.		
(l) Stock transfer of finished goods outside the State.		
(m) Closing stock of finished goods (j-k-l)		

Date

Signature:

Name of the person signing :

Place

Status of the person signing :

Seal. :

Annexure-IV

(To be attached with the return where adjustments in Output Tax or Tax Credits are made)

Adjustments to Output Tax

Nature of Adjustment	Increase in Output Tax	Decrease in Output Tax
	(A)	(B)
Sale cancelled [Section 13(1)(a)]		
Nature of sale changed [Section 13(1)(b)]		
Change in agreed consideration [Section 13(1)(c)]		
Goods sold returned [Section 13(1)(d)]		
Other adjustments, if any (specify)		
Total		
Total net increase/(decrease) in Output Tax (A-B)		

Date

Signature :

Place

Name of the person signing :

Status of the person signing :

Seal. :

