

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 268 Dispur, Saturday, 6th September, 2008, 15th Bhadra, 1930 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 6th September, 2008

No. FTX.35/2008/27:- Whereas circumstances exist which render it necessary for the State Government to take immediate action to make the following rules to amend certain provisions of the Assam Entry Tax Rules, 2008 and hence under proviso to sub-section (1) of section 11 of the Assam Entry Tax Act, 2008, the State Government deem it necessary to dispense with the condition of previous publication of the draft Amendment rules as required under sub-section (1) of section 11 of the said Act.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 11 of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), the Governor of Assam is pleased to make the following Rules to amend the Assam Entry Tax Rules, 2008, hereinafter referred to as the principal Rules, namely: —

Short title and commencement.

1. (1) These rules may be called the Assam Entry Tax (Amendment) Rules, 2008.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 5.

2. In the principal Rules, in rule 5,—
 - (i) in sub-rule (1),—
 - (a) for the words “purchase value”, appearing between the words “under the Act whose” and “of specified goods”, the words “import value” shall be substituted;

(b) for the words "purchase value", appearing between the words "statement of such" and "in Form No.", the words "import value" shall be substituted;

(ii) in sub-rule (4), for the words "purchase value", appearing between the words "tax payable on the" and "of the goods", the words "import value" shall be substituted.

Amendment of rule 6.

3. In the principal Rules, in rule 6, in sub-rule (1), for the words "purchase value", appearing between the words "determined the aggregate" and "of goods of the dealer", the words "import value" shall be substituted.

Amendment of rule 10.

4. In the principal Rules, in rule 10, the words, figures and brackets "sub-section (3) of", appearing between the words and figures "deductions under" and "section 3" shall be omitted.

Substitution of Form ET-4.

5. In the principal Rules, for the existing Form-ET-4, the following shall be substituted, namely,—

"THE ASSAM ENTRY TAX RULES, 2008

FORM ET-4

Statement of Import Value

[See Rule 5]

Month/Quarter.....

Year.....

1. Name and full address of the importer :

2. Registration Certificate No. under the Assam Entry Tax Act, 2008, (in case of registered dealer) :

3. Particulars of import and entry tax payable :

Sl. No.	Name(s) of the specified goods	Import value	Deduction allowed under section 3(3)	Rate of tax	Amount of tax payable	Remarks
1	2	3	4	5	6	7

4. Total tax payable :

Rs.

5. Amount of entry tax paid :

Rs.

6. Mode of payment —

Cheque No./DD No. Challan No. and date :

7. Balance due/excess paid, if any :

Rs.

DECLARATION

I. Sri....., do hereby declare that the above statements are true to the best of my knowledge and belief

Place :

(Signature)

Date:

Status.....”

**Amendment of
Form ET-5.**

6. In the principal Rules, in Form ET-5, in serial No.4, in Column 1,—
- (i) in the third row, for the words, “Total Purchase Value”, the words, “Total Import Value” shall be substituted;
 - (ii) in the sixth row, for the words, “Taxable purchase value” the words “Taxable import value” shall be substituted.

H. S. DAS,

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