

অসম ৰাজপত্ৰ



সত্যমেব জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 25 Dispur, Wednesday, 24th January, 2007, 8th Magha, 1928 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 24th January, 2007

No.FTX.73/2005/13 : Whereas the Assam Value Added Tax Act, 2003 has come into force with effect from 01.05.2005, it is expedient to make a Scheme to give special privileges to the regular, prompt tax payer in order to encourage a healthy practice of tax compliance.

Now, therefore, the Governor of Assam is pleased to announce Scheme for "Golden Card" and "Silver Card" as follows—

Short title and commencement.

1. (1) The Scheme shall be called the "Golden Card Scheme".
- (2) The Scheme shall come into force on the date of publication of this Notification in the Official Gazette.

Criteria for Golden Card.

2. The dealers within the meaning of the Assam Value Added Tax Act, 2003 shall be eligible for Golden Cards subject to the conditions and restrictions, namely:—
 - (i) The dealer must be among 50 highest tax payers in the State;
 - (ii) He must not be a defaulter in respect of payment of tax in due time and submissions of return.

Criteria for Silver Card.

3. The dealers within the meaning of the Assam Value Added Tax Act, 2003 shall be eligible for Silver Cards subject to the conditions and restrictions, namely:—
 - (i) The dealer must be among the fifty highest tax payers in the Unit excluding those covered by the Golden Card Scheme;
 - (ii) He must not be a defaulter in respect of payment of tax in due time and submissions of return;
 - (iii) He must possess PAN No. and TIN;
 - (iv) He must not be convicted before any authority;
 - (v) He must not be charged with any of the offences as envisaged under section 85 and penalties under section 90 of the Assam Value Added Tax Act, 2003 and Central Sales Tax Act, 1956.

Facilities to the Golden Card holder.

4. A dealer who held the Golden Card shall avail facilities as below:—
 - (i) He can contact the Commissioner of Taxes, Assam and other officers of the department without visiting pass.

- (ii) He shall be provided with the statutory forms within an hour of submission of application for such forms if other-wise all requirements are fulfilled.
- (iii) The incoming and outgoing vehicles of the dealer at the entry/exit Checkpost shall not be intercepted for more than 6 hours.
- (iv) Any of his queries shall be answered on top priority basis.
- (v) Any refund petition by the dealer shall be disposed of within 90 days at all level, if other-wise the petition found to be proper and in order.
- (vi) The dealer can obtain branch registration without payment of security and without causing any enquiry by the registering authority.

Facilities to the Silver Card holder.

5. A dealer who held the Silver Card shall avail facilities as below:—

- (i) He can contact the Unit Head, Assam and other officers of the Department without visiting pass.
- (ii) He shall be provided with the statutory forms within an hour of submission of application for such forms if other-wise all requirements are fulfilled.
- (iii) The incoming and outgoing vehicles of the dealer at the entry/exit Checkpost shall not be intercepted for more than 24 hours and beyond that with prior permission of the Commissioner of Taxes, Assam.
- (iv) Any of his queries shall be answered in top priority basis.
- (v) Any refund petition by the dealer shall be disposed of within reasonable period.

The procedure for allotting the Cards.

6. (i) In case of 'Golden Card', a screening Committee under the chairmanship of the Commissioner of Taxes, Assam and consisting the following members, namely:—

- (a) Addl. Commissioner of Taxes (i).
- (b) Addl. Commissioner of Taxes (ii).
- (c) Joint Commissioner of Taxes (i).
- (d) Deputy Commissioner of Taxes (Statistics).

shall select among 50 highest tax payers who fulfils the criteria for Golden Card.

(ii) In case of Silver Card, the following procedure shall be taken up to select the holder—

- (a) Each unit shall send a list of 50 dealers paying highest tax and also fulfilling the criteria for Silver Card by 15th of April every year.
- (b) The Zonal Deputy Commissioner of Taxes shall scrutinize the list and prepare a list of dealers from those list at least 10 from each unit with the proper justification by 30th April of every year.
- (c) The list shall be forwarded to the Commissioner of Taxes's Office for information and required action.

Validity.

- 7. (i) The Card shall be valid for one financial year. For any violation of criteria for eligibility for the Card, the Screening Committee shall be competent to terminate the Golden/Silver Card, after giving an opportunity of hearing to the holder of the Card against such termination.
- (ii) In the event of any such termination. The Screening Committee shall intimate the fact of such termination forthwith to all concerned.

K. V. EAPEN,
Commissioner & Secretary to the Govt. of Assam,
Finance (Taxation) Department, Dispur.