

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 75 Dispur, Friday, 27th February, 2009, 8th Phalguna, 1930 (S.E.)

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

The 27th February, 2009

No. FTX.176/2004/Pt/109: Whereas it has been represented by various chambers of commerce and trade and professional bodies that the time limit for filing the annual return in Form-14 for the assessment year 2007-2008 under section 29 of the Assam Value Added tax Act, 2003 (Assam Act VIII of 2005), hereinafter referred to as the Act read with rule 17 of the Assam Value Added Tax Rules, 2005, and time limit for filing of Audit Report under section 62 of the said Act is insufficient to comply with because of the unusual circumstances which occurred in the month of October, 2008 and thus it has become difficult to give effect to the aforesaid provisions of the Act;

And whereas the Government is satisfied that the circumstances exist which render it necessary for it to remove the said difficulty arising in giving effect to the provisions of the Act.

Now, therefore, in exercise of powers conferred by Section 110 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to extend the period for filing the annual return of the said Act for the assessment year 2007-2008 by a dealer, upto 15th November, 2008:

Provided that such extension of time shall not in any way affect the original time limit as prescribed under proviso to sub-rule (5) of Rule 17 of the Assam Value Added Tax Rules, 2005 in respect of the subsequent year.

No penalty shall be leviable, if the dealer files the annual return and Audit Report within the extended period.

This notification shall be deemed to have come into force on the 1st day of November, 2008.

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