



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No.548 Dispur, Friday, 14th December, 2012, 23rd Agrahayana, 1934 (S.E.)

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

NOTIFICATION

The 13th December, 2012

No. FTX.55/2005/Pt-IV/77.— Whereas it has been represented by various chambers of commerce and trade and professional bodies that the time limit for E-filing of annual return under Section 29 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) read with rule 17B of the Assam Value Added Tax Rules, 2005 by a dealer, is insufficient to comply with, because the numbers of users/dealers filing electronic returns have increased considerably resulting in slowness of the e-Taxation Information Management System (e-TIMS) 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 time limit for E-filing under Section 29 of the said Act read with rule 17B of the Assam Value Added Tax Rules, 2005 and the filing of audit report connected therewith by a dealer, upto 31st December, 2012 :

Provided that such extension of time shall not in any way affect the original time limit as provided under rule 17B of the said Rules in respect of the subsequent E-filing to be made after the expiry of the aforesaid extended period.

This notification shall come into force on the date of its publication in the Official Gazette.

H.S. DAS,
Principal Secretary to the Govt. of Assam,
Finance (Taxation) Department, Dispur.