

অসম



ৰাজপত্ৰ

## THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 344-Dispur, Thursday, 15th November, 2007, 24th Kartika, 1929 (S.E.)

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

## NOTIFICATION

The 15th November, 2007

**No. FTX.128/2005/Pt/40.-** In exercise of the powers conferred by sub-section (3) of section 20 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), (hereinafter referred to as "the Act") the Governor of Assam, is hereby pleased to notify permitting a registered dealer of the State serving or selling of sweet meat, snacks, cooked food, milk and non-alcoholic beverages in the State to pay at his option, in lieu of the amount of tax payable by him under the provisions of the Act, by way of composition, a lump sum yearly amount of tax in the manner and subject to the terms and conditions specified below:-

For a dealer whose annual gross turnover does not exceed rupees ten lakhs; the compounded amount of tax shall be as follows:—

- (i) Rs.2,500/- per year when the annual gross turnover does not exceed rupees 4(four) lakhs and employ or engage staff/workmen not exceeding three in number,
- (ii) Rs.10,000/- per year when the annual gross turnover exceeds rupees 4(four) lakhs but does not exceed rupees 7(seven) lakhs and employ or engage staff/workmen not exceeding five in number,
- (iii) Rs.16,000/- per year when the annual gross turnover exceeds rupees 7(seven) lakhs but does not exceed rupees 10(ten) lakhs and employ or engage staff/workmen not exceeding seven in number,

The notification shall also be subject to the conditions and procedures as specified below:-

- (1) A registered dealer falling under the description of any of the categories mentioned above and who desires to exercise option for payment of the compounded amount of tax as prescribed above shall make an application in Annexure-I appended to this notification to the Prescribed Authority.
- (2) Any dealer becoming liable to payment of tax after commencement of this notification and falling under the description of any of the categories mentioned above shall file application to the Prescribed Authority

as defined in the Act in Form-4 of the Assam Value Added Tax Rules, 2005, hereinafter referred to as the Rules, within 30(thirty) days of becoming so liable.

(3) On being satisfied, the Prescribed Authority shall grant a certificate of registration in Form-5 as prescribed under the Rules and shall also intimate accepted estimated turnover and the slab rate at which the dealer is liable to pay. If the application is found incorrect or incomplete or the dealer is found ineligible for any other reason, the Prescribed Authority may, after giving the dealer an opportunity of being heard reject his application for composition.

(4) A retail dealer whose option for payment of compounded amount of tax has been accepted by the Prescribed Authority shall have to pay the fixed compounded amount of tax for the year within 30(thirty) days of acceptance by the Prescribed Authority. For any subsequent year, the dealer shall submit annual return of previous year in Annexure-II and pay the compounded amount of tax on the basis of it within 31<sup>st</sup> May of the year.

A dealer shall pay compounded tax at higher slab rate during the subsequent year, if he finds his annual gross turnover to be conforming to such higher slab rate.

(5) If the Prescribed Authority finds that the estimated turnover is more than that stated by the dealer in his application or the turnover in year is more than earlier estimated turnover, the Prescribed Authority may, after providing the dealer a reasonable opportunity of being heard order payment of the compounded amount at the higher slab rate.

(6) The dealer opting for this notification shall not be eligible to make purchase of goods in course of inter-state trade or commerce or any other transaction governed by the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(7) The dealer who opts for payment of compounded tax under this notification shall not be entitled to use the statutory forms like, Delivery Note (Form-61) as prescribed by the Rules.

(8) In determining the gross turnover, the sales of both taxable and tax free goods made by the dealer shall be taken into account.

(9) Every dealer opting to pay tax by way of composition under this notification shall—

- (a) display his certificate at the prominent location in place of business,
- (b) not collect tax on his sales,
- (c) not issue any tax invoice,
- (d) not receive any tax invoice,
- (e) not claim any input tax credit (ITC) on his purchase.

(10) The dealer whose gross turnover in a year exceeds ten lakhs rupees shall continue to pay tax by way of composition during that year and composition of tax in his case shall cease to have effect only from 1<sup>st</sup> April of the next year.

(11) For the first year of the notification, the dealer opting for the composition can adjust his tax dues with the amount already paid during the year upto the date of acceptance of his option by the Prescribed Authority.

(12) The option once exercised shall be final and cannot be revoked by the dealer during the year except modification as provided in the clause (4) above.

(13) The dealer opting for composition of tax under this notification shall be subject to all other provisions of the Act and the Rules as may be mutatis mutandis applicable.

(14) The Government reserves the right to review or amend or withdraw the notification in the public interest, as and when deemed proper.

(15) If any transitional difficulty arises in giving effect to the provisions of this notification, the Government may, by Notification in the Official Gazette, make such further provisions as appear to it to be necessary or expedient for removing the difficulty.

ANNEXURE-I

Application for permission to pay composition amount under the  
"Composition Scheme for Sweet meat Shop, Restaurant and Eateries"

[See sub-section (3) of section 20 of the Assam Value Added Tax Act, 2003

[Act No. VIII of 2005]]

To,

The Prescribed Authority,

.....

.....

I/we.....(state/status)

..... on behalf of M/S ..... (name and address) ..... holding GRN ..... dated

.....carrying on business of selling or serving sweet meat, snacks, cooked food, milk and non-alcoholic beverages in Assam do hereby apply for permission to pay lump sum by way of composition of tax as per the provisions of the "Composition Scheme for Sweet meat Shop, Restaurant and Eateries" framed under sub-section (3) of section 20 of the Assam Value Added Tax Act, 2003 (Act No. VIII of 2005).

I/We hereby undertake that I/We shall regularly file monthly statement in the prescribed Form and shall pay the amount of tax due according to the provisions of the said Scheme.

I/We solemnly declare that the above statements are true to the best of my/our knowledge and belief.

Place.....

Signature.....

Date.....

Status.....

Composition Certificate under the

"Composition Scheme for Sweet meat Shop, Restaurant and Eateries"

[See sub-section (3) of section 20 of the Assam Value Added Tax Act, 2003,

[Act No. VIII of 2005]]

Composition permission No: ..... Dated.....

On being satisfied I hereby permit M/s. .... Address.....

Who holds GRN .....under the Assam Value Added Tax Act, 2003 (Act No. VIII of 2005) to pay composition amount in lieu of tax on the sale of food and beverages in the State of Assam, in accordance with the provisions of the "Composition Scheme for Sweet meat Shop, Restaurant and Eateries" framed under sub-section (3) of section 20 of the aforesaid Act.

Seal

Place :

Signature \_\_\_\_\_

Date :

Designation \_\_\_\_\_

**ANNEXURE-II**

**TAX RETURN**

Original  Revised

01.	GRN

02.	Tax period

03.	Name and style of the business
04.	Address
05.	Name of the goods dealt in
06.	Gross Turnover
07.	Tax
08.	Adjustments, if any, with details:
09.	Payment made
10.	Details of payment:

Challans/Instrument No.	Date	Bank/Treasury	Branch Code	Amount

**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 .....

(Signature) .....

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

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

**K.V. EAPEN,**

Commissioner & Secretary to the Government of Assam,  
 Finance (Taxation) Department, Dispur.