



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 467 Dispur, Saturday, 16th November, 2013, 25th Kartika, 1935 (S.E.)

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

NOTIFICATION

The 12th September, 2013

No. FTX.34/2011/58.-Whereas the Government is satisfied that the circumstances exist which renders it necessary for the Government to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, immediately without previous publication of such rules;

Now, therefore, in exercise of the powers conferred by sub-section(1) of section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to make the following rules to amend the Assam Value Added Tax Rules, 2005, namely:-

Short title and commencement.

1. (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2013.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Insertion of new rule 29A

2. In the principal Rules, after rule 29, a new rule 29A shall be inserted, namely:-

"Refund for organization under Eighth Schedule

- 29A.(1)(a) The application for refund as referred to in sub-section (2) of section 54 shall be made in Form-37A along with the original copies of retail invoices within one hundred and eighty days from the date of purchase:

Provided that an application for refund made after the said period may be admitted by the Prescribed Authority, if he is satisfied that the person or international organisation had sufficient cause for not making the application within the said period:

Provided further that if such person/international organization does not have any permanent address in the State, then such application shall be made before Prescribed Authority having jurisdiction over Guwahati Unit-A.

- (b) An application for refund shall be signed and verified by Director, Secretary or authorized person of the organisation.
- (c) The Prescribed Authority may reject, any claim for refund if the claim filed appears to involve any mistake apparent on the record or appears to be incorrect or incomplete, based on any information available on the record, after giving the person or organisation an opportunity to show cause in writing against such rejection.
- (d) When the Prescribed Authority is satisfied that the refund claimed is due he shall record an order sanctioning the refund.
- (e) When the amount to be refunded is more than rupees three lakh the Prescribed Authority shall take prior approval of Deputy Commissioner before sanctioning such refund. The Deputy Commissioner shall not approve the refund if the amount to be refunded exceeds rupees ten lakhs but forward such cases to the Commissioner for approval. Where the amount to be refunded is more than fifty lakhs, the Commissioner shall take prior approval of the Government before sanctioning such refund.
- (f) When an order for refund is passed refund voucher in Form-38A shall be issued in favour of claimant and advice in Form-39A, shall, at the same time be forwarded to the Treasury Officer concerned.
- (g) Where any amount refundable under this sub-rule is not refunded to the dealer within the period of ninety days of claim of refund made in accordance with the provisions of clause (a) of this sub-rule, the refund voucher shall include the interest specified under section 52 covering the period following the end of the said period to the day of refund. The authority issuing such order shall simultaneously record an order sanctioning the interest payable, if any, on such refund, specifying therein, the amount of refund, the payment of which was delayed, the period of delay for which such interest is payable and the amount of interest payable by the State Government and shall communicate the same to the Commissioner stating briefly the reasons for the delay in allowing the refund:
- Provided that in computing the period of ninety days, the following periods shall be excluded:-
- (i) any delay attributable to the conduct of the person to whom the refund is payable; and
 - (ii) the time during which any reasonable inquiry relating to the claim was initiated and completed.
- (h) The Prescribed Authority shall enter in a register in Form-40A particulars of all the refunds allowed in pursuance of such applications for refunds and of the order passed thereon."

Insertion of new
Form 37A

3. In the principal Rules, after Form 37, a new Form 37A shall be inserted, namely:-

"THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-37 A
[See Rule 29A]
APPLICATION FOR REFUND

01-Name and address of the person claiming refund.

02-Name of the Organisation

03-Date(s) of purchase(s) for which refund is claimed.

04-Amount already paid along with retail invoice no. and date of payment; and

05- The amount of refund claimed and grounds thereof.

VERIFICATION

I _____ (Proprietor/director/secretary or other authorised person) hereby declare that the particulars given herein are correct and hereby apply for refund under the Assam Value Added Tax Act, 2003.

Signature of Taxpayer
or Authorised Officer."

Insertion of new
Form 38A

4. In the principal Rules, after Form 38, a new Form 38A shall be inserted, namely:-

**"THE ASSAM VALUE
ADDED TAX RULES,
2005**
FORM-38 A
[See Rule 29A(1)(f)]
REFUND VOUCHER

Book No.

Voucher No.

THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-38 A
[See Rule 29A(1)(f)]
REFUND VOUCHER

Book No.

Voucher No.

COUNTERFOIL ORDER
FOR REFUND OF TAX

Payable at the Treasury/State Bank of India within one month of date of issue.

Refund payable to

Order record No. To

Date of order directing refund The Treasury Officer.....

Amount of Refund The Agent, State Bank of India.....

1. Certified that with reference to the order record No. of a refund of Rs. is due to in respect of the purchase made during

2. Certified that the tax concerning which the refund is given has been credited in the Treasury.

3. Certified that no refund order, regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of order under my signature.

Initials of Prescribed Authority

Signature of recipient of the voucher 4. Please pay to the sum of Rs. [Rupees (in words)] on account of the above refund.

Seal:

Treasury Date: Place: Signature of Prescribed Authority

Date of encashment in the State Bank Received payment Pay rupees only _____
Claimant's signature Treasury/Sub-Treasury Officer
Agent or Manager

Examined Accountant

Insertion of new Form 39A 5. In the principal Rules, after Form 39, a new Form 39A shall be inserted, namely:-

"THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-39 A
[See Rule 29A(1)(f)]
REFUND ADVICE

To,
The Treasury Officer,
.....

Sir,

I have the honour to advise having issued the following refund voucher for encashment at the Treasury.

Book No.	No of refund voucher	Date of refund	Amount of refund	Name and address of the person to whom payable.	Last date of encashment
(1)	(2)	(3)	(4)	(5)	(6)

The sanction of refund made by vide No. under the Assam Value Added Tax Act, 2003 on

Prescribed Authority".

Insertion of new Form 40A

6. In the principal Rules, after Form 40, a new Form 40A shall be inserted, namely:-

" THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-40A
[See Rule 29A (1)(b)]
REFUND REGISTER

Circle

Financial Year	Sl. No.	Name and address of applicant and date.	Purchase date in respect of which refund is claimed and the amount thereof	Amount of refund allowed and by whom	Payment by Refund voucher No. and date	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

H. S. DAS,

Additional Chief Secretary to the Govt. of Assam,
Finance Department, Dispur.