



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 566 Dispur, Monday, 30th December, 2013, 9th Pausa, 1935 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT, ASSAM

NOTIFICATION

The 30th December, 2013

NO.FTX.55/2005/Pt-VI/98. Whereas it has been represented by various chambers of commerce and trade and professional bodies that the time limit for filing of annual return under section 29 of the Assam Value added Tax Act, 2003 (Assam Act VIII of 2005) read with proviso to rule 17 (5) and rule 17B of the Assam Value Added Tax Rules, 2005 by a dealer, is insufficient to comply with, as the auditor gets a time period of only one month to prepare and file VAT Audit report, because without completion of Income Tax Audit report, which has to be filed by 30th September, the auditor is not in a position to verify the data for the purpose of filing VAT Audit report and thereby cannot comply with the provisions of proviso to rule 17(5) and 17B of the Assam Value Added Tax Rules, 2005;

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 filing of annual return under section 29 of the said Act read with proviso to rule 17 (5) and rule 17B of the Assam Value Added Tax Rules, 2005 and filing of Audit report connected therewith by a dealer, upto 31st December, 2013:

Provided that such extension of time shall not in any way affect the original time limit as provided under proviso to rule 17(5) and rule 17B of the said Rules in respect of the subsequent 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.

R. C. JOSHI,

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