

**THE ASSAM PROFESSIONS, TRADES,  
CALLINGS AND EMPLOYMENTS  
TAXATION RULES, 1947**

*[Published in the Assam Gazette vide notification No. BB. 94/45/72  
dated 21.10.1947]*

**Preliminary**

1. These rules may be called the Assam Professions, Trades, Callings and Employments Taxation Rules, 1947.

**Taxing Authorities**

2. In these rules, unless there is anything repugnant in the subject or context,-
  - (1) "Act" means the Assam Professions, Trades, Callings and Employments Taxation Act, 1947;
  - (2) "assessee" means a person liable to pay tax;
  - (2 A) "Commissioner" means the Commissioner of Taxes appointed under section 6;  
**Amendments etc.** : The clause (2A) in rule 2 has been inserted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.
  - (3) "form" means a form prescribed in the Schedule appended to this rules; and
  - (4) "section" means a section of this Act;  
  
"Place of work" in relation to a person or employment means place where such person or employer ordinarily carries on his profession, trade, calling or employment or the place where salary and wages are disbursed to an employee;  
**Amendments etc.** : The clause (5) in rule 2 has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.
  - (6) "quarter" means period of three months commencing from 1st April, 1st July, 1st October and 1st January;  
**Amendments etc.** : The clause (6) in rule 2 has been inserted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.
  - (7) "Six months" means a period commencing from 1st April and 1st October.  
**Amendments etc.** : The clause (7) in rule 2 has been inserted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.
3. Deleted
- 3A. Superintendent includes an additional Superintendent of Taxes appointed under the Assam Sales Tax Act, 1947.
4. The Commissioner shall exercise such powers and perform such duties as may be

required of him by the Act or the rules made thereunder. He shall be responsible for the administration of the Act.

5. Deleted

5A. The Deputy commissioner shall exercise such powers and perform such duties as may be required of him by the Act or the rules thereunder.

5B. The Assistant Commissioner shall exercise such powers and perform such duties as may be required of him by the Act or the rules thereunder.

6. Deleted

7. An Inspector shall exercise such powers and perform such duties as may be specified by the Commissioner.

8. The powers to be exercised and duties to be performed by an Assistant Commissioner, a Superintendent or an Inspector shall be exercised and performed in respect of such areas of assesseees or classes of assesseees as may, by notification in the Official Gazette, be specified by the Commissioner.

9. Deleted

10. **Certificate of registration and enrolment.**- (1) An application for certificate of registration under sub-section (1) of section 5A shall be in Form I.

An applicant having places of work within the jurisdiction of different assessing authority shall make an application for registration separately to each such authority in respect of his place of work within the jurisdiction of that authority.

(2) On receipt of an application for registration, the assessing authority shall grant to the applicant a certificate of registration in Form IA if he is satisfied that the application is in order and the necessary particulars have been furnished by the applicant.

(3) If the assessing authority finds that the application is not in order or the particulars necessary for registration have not been furnished he shall direct the applicant to file a revised application or to furnish such additional information as may be necessary. After considering the revised application or the additional information, if any, the assessing authority shall grant a certificate of registration in Form IA

(4) An application for certificate of enrolment under sub-section (2) of section 5A shall be made in Form II. An applicant having more than one place of work in the State shall be granted only one certificate of enrolment.

(5) Where an applicant has more than one place of work in the State, he shall make a single application in respect of all such places, name in such

application one of such places as the principal place of work for the purpose of these rules and submit such application to the assessing authority in whose jurisdiction such principal place of work is situated.

- (6) On receipt of an application in Form II, the assessing authority may require the applicant to furnish such additional information or evidence as may be considered necessary for determining the amount of tax payable by him according to the schedule appended to the Act.
- (7) After considering the application and such additional information or evidence as may be furnished the assessing authority shall grant a certificate of enrolment in Form IIA.
- (8) Where the applicant has more than one place of work in the State, as many copies of the certificate shall be issued to him as there are additional places of work in addition to one copy for the principal place of work.
- (9) Where the holder of a certificate of registration granted under this rule desires the certificate to be amended he shall submit an application in Form I for this purpose to the assessing authority setting out the particulars in respect of which he desires such amendment and the reasons therefore together with the certificate of registration and thereupon the assessing authority may if he is satisfied with the reason given make such amendments as he thinks necessary in the certificate of registration.
- (10) A certificate of enrolment granted under this rule shall remain valid for so long it is not cancelled under sub-rule (13).
- (11) An application for amendment of certificate of enrolment shall be made in Form II to the assessing authority. On receipt of such application the assessing authority may require the applicant to furnish such additional information or evidence as, may be necessary for determining the amount of tax payable by the applicant according to the schedule of the Act, and upon determination of the amount of tax payable by the applicant, the assessing authority shall make necessary amendment in the certificate of enrolment under his dated signature indicating the year from which the tax at the revised rate shall be payable.
- (12) The certificate of registration granted under this rule may be cancelled by the assessing authority after he is satisfied himself that the employer to whom such certificate was granted has ceased to be an employer.
- (13) The certificate of enrolment granted under this rule may be cancelled by the assessing authority after he is satisfied that the enrolled person is dead or that his liability to pay tax has ceased.
- (14) The holder of the certificate of registration shall display the certificate of registration conspicuously at his place of work.

(15) If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced the holder of such certificate shall apply to the assessing authority for a duplicate copy of such certificate and said authority after necessary verification issue to the holder of the certificate a copy of the original certificate and the copy so issued shall bear the endorsement reading "Duplicate Copy".

(16) The certificate to be furnished by a person to his employer under the second proviso to section 5 shall be in Form IIB or IIC as the case may be.

**Amendments** etc. : Rule 10 has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

**11. Returns.-** The Commissioner shall every year give a public notice by publication in the news papers directing all person and employers liable to pay tax under the Act to get themselves enrolled or registered, as the case may be, (unless they are already enrolled or registered) and to furnish returns and pay the tax according to the provisions of the Act and these rules.

**Amendments** etc. : Rule 11 has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

**12. (1)** Every employer registered under the Act shall furnish a monthly return in Form III on or before the last day of every month showing therein the salaries and wages paid by him in respect of the month immediately preceeding that month and the amount of tax deducted by him from the said salaries and wages :

Provided that during the financial year commencing on the first day of April, 1992 the monthly returns in respect of the months April, May and June, 1992 shall be furnished on or before the 31st July, 1992.

(2) Before any registered employer furnishes the return required by sub-rule (1) he shall pay into the Government treasury the full amount of tax due according to the return.

(3) Notwithstanding anything contained in sub-rule (1), a registered employer may, upon his applying to the assessing authority in Form IIIA for permission to furnish quarterly, half yearly or annual returns, be permitted to furnish such returns subject to the following conditions :-

(a) the employer shall pay into the treasury within thirty days of the commencement of the period comprising the quarter, half-year or the year, as the case may be, to be covered by the return an amount equivalent to the tax payable at the rates specified in column 3 of the Schedule to the Act on account of salary and wages that he may pay to his employees for the said period;

- (b) the return in Form III shall show the salary and wages paid by the employer in respect of the period comprising the quarter, half year, or year, and that they return shall be furnished before the last date of the month following the said period. If the tax payable according to the return is more than the tax paid in advance under clause (a), the employer shall pay the balance due before furnishing the return in the manner laid down in sub- rule (2);
- (c) if the amount of tax paid in a advance under clause (a) is greater than the amount payable according to the return, then the employer shall furnish the return showing the amount paid in excess;
- (d) that the employer shall deduct the amount of tax from the salary or wages of his employees only when he pays the same to them;
- (e) that if the employer commits breach of any of the foregoing conditions, the assessing authority may, after giving the employer a reasonable opportunity of being heard, cancel the permission granted under this rule and the employer shall thereafter furnish the returns in accordance with the provisions of sub-rule (1).

**Amendments etc.** : Rule 12 has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

### **Assessment**

**13.** Assessment orders passed under the provisions of the Act shall be made in Form VIIA.

**Amendments etc.** : In rule 13, for the words and figures, "Form IIA, IIB", the words and figures "Form VIIA" has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

**14. (1)** The Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, in case of self drawing Government servants and the Drawing and Disbursing Officer, in the case of other Government servants, shall be responsible for deduction of due amount of tax from the pay bill of the Government servants as defined in sub-clause (i) of clause (c) of section 2. The aggregate amount of tax required to be deducted as aforesaid during any financial year in respect of any such employee shall be deducted in one or more than one installments at the rate specified in schedule to the Act. But the pay or wages of such an employee for the month of March shall not be permitted to be drawn unless the tax due for the period from April to March or part thereof or from the month in which the employee has attracted liability to pay tax to the month of March, as the case may be, has been fully

deducted and credited to the Government account through challan under the Head - "0028-Other taxes on Income and Expenditure- Taxes on Professions, Trades, Callings and Employments." and a Schedule in Form IV showing such deduction has been enclosed with the pay bill. Where the tax is deducted in cash while disbursing salary to an employee it shall also be credited to the Government Account through challan under the Head "0028-Other Taxes on Income and Expenditure on Professions, Trades, Callings and Employments" within fifteen days of the date on which the salary is disbursed to the employee. The Drawing and Disbursing Officer, the Treasury Officer, the Sub-treasury Officer or the Pay and Accounts Officer, as the case may be, shall furnish to the Commissioner or to such other officer as may be notified by the Commissioner, not later than 30th April each year a certificate that the tax payable in respect of employees for whom he drew or passed pay bills during the year immediately preceding has been deducted in accordance with the provision of schedule to the Act.

- (2) The Commissioner, or the Officer authorised under sub-rule (1) may, if he considers necessary, require the Drawing and Disbursing Officer, the Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, to furnish him a statement relating to payment of salary made to the Government servant during any specific period. Such statement shall show the names of the employees, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.
- (3) An employer shall be responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in sub-clause (ii) and (iii) of clause (c) of section 2 and for depositing in the treasury the amount so deducted in the manner provided in rule 12.
- (4) Notwithstanding the provisions contained in sub-rule (1) and (3) of this rule the liability of an employee to pay tax shall not cease until the due amount of tax in respect of him has been fully paid to the Government account and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the assessing authority is satisfied that the amount has not been deducted from the salary or wages.

**Amendments etc.** : Rule 14 has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

**15.** Deleted.

**Amendments etc.** : Rule 15 has been substituted by new rule 14 w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

**16.** Deleted

**Amendments etc.** : Rule 16 has been substituted by new rule 14 w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

17. Deleted.

18. Deleted.

### **Appeal**

19. A memorandum of appeal may be presented to the appellate officer by the appellant or by an agent or it may be sent by post.

20. The memorandum of appeal shall contain, amongst other, the following particulars:

- (a) a statement of the facts of the case,
- (b) the ground on which the petition is filed, and
- (c) the date of service of the order appealed against.

21. The memorandum of the appeal shall be duly stamped as prescribed in rule 23 and accompanied by a certified copy of the order appealed against and shall be signed, verified and endorsed by the appellant or his agent to the effect :

- (a) that the tax not in dispute has been paid, and
- (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

21A. An appeal petition may be summarily rejected where any of the requirements of rule 21 are not complied with on presentation of the petition.

22. Where an appeal petition is not disposed of under rule 21 A, the appellate authority shall fix a day and place for hearing the appeal, and may from time to time adjourn the hearing and make or cause to be made, such further inquiry as may be deemed necessary.

23. In disposing of an appeal, the appellate authority may-

- (a) confirm, reduce, annul or enhance the assessment, or
- (b) set aside the assessment and direct a fresh assessment after such inquiry as may be ordered, or
- (c) confirm, reduce or annul the order of penalty.

23A. A petition for revision under section 10A of the Act shall contain all the particulars mentioned in rule 20 and 21 and may be disposed of in the manner laid down in rules 21A and 22.

### **Notice of Demand**

24. The notice of demand referred to in section 11 shall be in Form VIIB.

**Amendments etc.** : In rule 24, for the figure, "V", the figure "VII B" has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

### **Dues, how paid**

25. Tax payable under the Act shall be paid by all, including persons covered by sub-section (2) of section 12 in the manner provided in rule 12. All other dues shall be paid direct into the Government Treasury by challans :

Provided that where it is necessary so to do in the public interest, the State Government may, by notification in any case or class of cases, allow payment of tax and other dues under the Act in such manner as may be specified in the notification.

**Amendments etc.** : Rule 25, has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

26. Challans for making payment shall be in Form VII C or *Form VIICC, as the case may be*, and shall be obtainable at any Government Treasury or at the office of the Superintendent.

**Amendments etc.:** In rule 26, for the figure, "VI", the figure "VII C" has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

**Amendments etc.** : In rule 26, for the figure, "VI", the figure "VII C" has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

**Amendments:** - *In Rule 26, between the words and figures "Form VIIC" and "and shall be", the words, figures and punctuation mark "or Form VIICC, as the case may be," has been inserted w.e.f. 16-10--2008 by Govt. Notification No. FTX.76/2006/14 Dtd. the 16<sup>th</sup> October, 2008 published in the Assam Gazette Extraordinary No.296 Dated 16<sup>th</sup> October, 2008.*

27. Challan shall be filed in quadruplicate. Two copies duly signed as proof of payment shall be returned to the assessee or the employer, as the case may be, and the other two copies retained by the treasury.

**Amendments etc.** : In rule 27, for the words, "Principal Officer", the word "Employer" has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

28. The of the copies retained by the treasury shall be transmitted to the Superintendent along with an advice list. The interval at which and the date by which the advice lists are to be transmitted by the treasury shall be laid down by the Commissioner.
29. One of the receipted copies returned to the assessee or the employer shall be attached to the return required to be submitted by him to the Superintendent.

**Amendments etc.** : In rule 29, for the words, "Principal Officer", the word "Employer" has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated



24th/27th August, 1992.

- 30.** The receipt of challan shall be entered by the Superintendent in his Assessment Register in Form VII-D.

**Amendments etc.** : In rule 30, for the figure, "VII", the figure "VII D" has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

- 30A. Information to be furnished.-** Every person, other than a person specified in column 2 against entries in serial numbers 1, 2, 3, 4, and 5 of the Schedule to the Act shall, in addition to receipted challan also forward to the assessing authority as appendage in Form V duly filled in.

**Amendments etc.** : Rule 30A, has been inserted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

- 30B. Liability of the enrolled persons etc.-** (1) If it comes to the notice of the assessing authority that a person enrolled under subsection (2) of section 5 A has failed to pay the amount of tax due from him in the manner laid down in rule 25, he shall serve on that person a notice in Form VI requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-payment of tax. After giving the person a reasonable opportunity of being heard and after holding such inquiry as may be deemed necessary or otherwise, if the assessing authority is satisfied that the tax is payable but it has not been paid the said authority shall serve a notice of demand in Form VII B on that person or his representative to pay the amount within fifteen days from the receipt of the notice.

- (2) If a person liable to pay tax has failed to get himself enrolled, the assessing authority shall serve on that person a notice in Form VII requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-enrolment. After giving the person a reasonable opportunity of being heard and after such inquiry as may be deemed fit or otherwise, the assessing authority shall assess the tax due to the best of his judgement and serve on him a notice of demand in Form VIIB to pay the tax within fifteen days from the receipt of the notice.

**Amendments etc.** : Rule 30B, has been inserted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

## **Refund**

- 31.** An application for refund shall be made to Superintendent and shall include, amongst other, following particulars :

- (i) the name of the assessee,
- (ii) assessment year for which refund is claimed,

(iii) the amount of dues already paid together with the Challan No. and date of payment, and

(iv) the amount of refund claimed and grounds thereof.

**31A.** An application for refund shall be signed, verified and presented by the assessee or it may be sent by post.

**31B.** No claim to any refund shall be allowed unless it is made within ninety days from the day of original order of assessment or within ninety days of the final order passed on appeal or revision, as the case may be, in respect of such assessment.

**32.** When the Superintendent is satisfied that the refund claimed is due, wholly or in part, he shall record an order sanctioning the refund.

**32A.** When an order for refund has been passed, a refund voucher in Form VIII shall be issued in favour of the claimant, if he desires payment in cash. An advice list shall, at the same time, be forwarded to the Treasury Officer concerned.

**32B.** A register shall be maintained in Form IX wherein particulars of all applications for refund and the order passed thereon shall be entered.

**33. Shifting of place of work.-** (1) If the holder of a certificate of a certificate of registration or a certificate of enrolment in one area shifts his place of work to another areas, he shall within fifteen days of such shifting give notice thereof to the assessing authority from whose office the certificate was issued and shall at the same time sent a copy of such notification to the assessing authority exercising jurisdiction over the area to which the place of work is shifted.

(2) With effect from commencement of the month immediately succeeding that in which the notice is given, the assessing authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and discharge all functions pertaining to the determination and recovery of tax and all other matters ancillary thereto in respect of such persons or employers.

**Amendments etc. :** Rule 33, has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

### **Place of assessments**

**34.** (1) An assessee shall ordinarily be assessed by the Superintendent within whose jurisdiction the assessee carries on a trade or follows a profession, or calling or is in employment. Where the trade, profession, calling or employment is carried on in more places than one he will be assessed by the Superintendent of the area in which the principal place of trade, profession, calling or employment is situated.

(2) Where any question arises as to the place of assessment, such question

shall be determined by the Commissioner.

### **Fees**

**35.** The following fees shall be payable :

- (a) Upon a memorandum of appeal - Rupees two.
- (b) Upon a petition for revision - Rupees five.
- (c) Upon any other miscellaneous petition - 25 Naye Paise.

Provided that no fee shall be payable in respect of any written objection made in reply to a notice.

**35A.** The following fees shall be payable for certified copies:

- (a) An application fee - 25 Naye Paise.
- (b) Authentication fees for every 360 words - 50 Naye Paise.
- (c) One impressed folio for not more than 150 (English) words and extra folio for 150 additional words or less.
- (d) Urgent fee Re. 1 if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folios must also accompany the application.
- (e) An additional fee of Re. 1 to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) A searching fee of Re. 1 if the applicant wants a copy of the order or document which is more than one year old.

**36.** All fees referred to in rule 35 shall be paid in Court Fee Stamps.

**37.** Service of notice: (1) Any notice which is issued under the provisions of the Act, or these rules or which is required to be issued for carrying out the purposes of the Act, may be served on a person or an employer by any of the following methods:

- (i) Personally upon the addressee, if present;
- (ii) By messenger;
- (iii) By registered post :

Provided that if the authority issuing the notice is satisfied that an attempt has been made for service of the notice by any one of the above mentioned methods and the addressee is avoiding service or that for any other reason the notice cannot be served by any of the above mentioned methods, the said authority may, after recording his reasons for so doing, cause such notice to be served by affixing a

copy thereof in some conspicuous place in his office and of the last notified place of work and a notice so served shall be deemed to have been duly served.

(2) Where the notice is sent by the registered post, it shall be deemed to have been received by the addressee on the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

**Amendments etc.** : Rule 37, has been substituted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

**38.** Deleted.

**Amendments etc.** : Rule 38, has been omitted w.e.f. 30-9-1992 by Govt. Notification No. FTX. 55/92/40 dated 24th/27th August, 1992.

The original rule 38 read as below :

*"38. If a person other than that mentioned in rule 37 is transferred to another district or out side the state, the principal officer shall send intimation of such transfer to the assessing authority within 15 days of such transfer."*