

## CHAPER-XII

### REPEAL AND SAVINGS

- 58. Statement of claim of Input Tax Credit in respect of goods purchased under Assam General Sales Tax Act, 1993 held in stock on the appointed day.**—Where, upon the commencement of the Act, a registered dealer wishes to claim a tax credit for opening stock held on the date of commencement of the Act under section 108, the dealer shall furnish the required statement in Form-77 to the jurisdictional Prescribed Authority and if the accounts of the dealer for the year preceding the appointed date are required to be audited under any statutory provision, then such stock statement shall be certified by a Chartered accountant.
- 59. Display of signboard.**— (1) Every dealer registered under this Act shall display a signboard at a conspicuous place at his place of business showing his trade name and address of place of business including premises number, floor, room no, etc., if any.
- (2) The sign-board shall also show the number of certificate of registration granted under the Act.
- (3) If a dealer uses more than one trade names, all such names should be displayed on the sign-board.
- (4) For any breach of the provisions of sub-rule (1), a dealer shall be punishable with a penalty not exceeding one hundred rupees for each day of default.
- 60. Service of notice.**— (1) Any notice which is issued under the provisions of the Act or the rules made there-under may be served on a dealer or person by any of the following methods, namely:-
- (a) personally upon the addressee, if present,
- (b) by messenger, including a courier
- (c) by registered post *or under the certificate of posting* :

Provided that if the authority issuing the notice is satisfied that an attempt has been made to serve a notice by any of the above mentioned methods and the dealer is avoiding service or that for any other reason the notice cannot be served upon him 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 also upon some conspicuous part of the last notified place of business of the dealer, and a notice so served shall deemed to have been duly served.

Amendment : In the principal Rules, in rule 60 , in sub-rule (1), in clause (c) the words "*or under the certificate of posting*" has been inserted vide Notification no.

*FTX.29/2003/Pt/27 dtd. 22<sup>nd</sup> February, 2010 published in the Assam Gazette Extraordinary no. 38 Dated 22<sup>nd</sup> February, 2010.*

- (2) When a notice is sent by registered post *or under the certificate of posting*, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by a registered letter *or a letter posted under the certificate of posting* in transit unless the contrary is proved.

Amendment : In the principal Rules, in rule 60 , in sub-rule (2), the words “*or under the certificate of posting*” and the words “*or a letter posted under the certificate of posting*” has been inserted *vide Notification no. FTX.29/2003/Pt/27 dtd. 22<sup>nd</sup> February, 2010 published in the Assam Gazette Extraordinary no. 38 Dated 22<sup>nd</sup> February, 2010.*

- 61. Fees.—** (1) The amount of fee as indicated in column (3) of the Table below against memorandum of appeal, application for revision, review or any other application or petition as described in column (2) of such Table shall be payable when such memorandum is presented or such application or petition is filed.

<b><u>TABLE</u></b>		
<b>Sl. No</b>	<b>Description of memorandum, application or petition.</b>	<b>Amount of fee</b>
(1)	(2)	(3)
(a)	Upon an application for registration by a dealer.	Rupees one hundred
(b)	Upon an application for issue of duplicate copy of a certificate of registration.	Rupees fifty for duplicate copy the certificate of registration and also for each copy of the certificate for each additional place of business
(c)	Upon an application for amendment of certificate of registration	Rupees fifty

(d)	Upon a memorandum of appeal to the Appellate Authority or upon a petition for revision.	Five per centum of the amount of tax, penalty or interest in dispute subject to a minimum of Rupees two hundred and maximum of Rupees five hundred
(e)	Upon a memorandum of appeal to the Appellate Tribunal	Five per centum of the amount of tax, penalty or interest in dispute subject to a minimum of Rupees two hundred and maximum of Rupees five hundred
(f).	Upon an application for clearance certificate	Rupees twenty five
(g)	Fees for certified copies- (i) An application fee (ii) Authentication fee for every 360 words of part thereof (iii) Urgent fee (iv) Searching fee (v) Where the applicant wants the certified copy to be send (by ordinary post) (vi) One impressed folio for every 360 words	Rupees five Rupees five Rupees five Rupee five Rupees ten Rupees ten
(h)	Miscellaneous applications or petitions, other than those referred to hereinabove in this Table.	Five rupees for each application or petition

(i)	(i) Bill of Sale (Form-60) (ii) Delivery Note (Form-61) (iii) Road Permit (Form-62) (iv) Transit Pass (Form-64) (v) Certificate of export (Form-56)	Rupees two per leaf
(j)	True copies of seized documents	Rupees two for each page

**Amendment:** In rule 61, in the Table, in column (2) in serial number (d), the words “or upon a petition for revision” has been inserted vide Notification No. FTX.29/2003/12 Dtd. 8<sup>th</sup> August, 2005 published by Assam Gazette Extra ordinary No. 276 , Dtd. 9<sup>th</sup> August, 2005.

- (2) The first copy of order of assessment, the appellate order, the revisional order or the order of the Appellate Tribunal, when applied for, shall be granted free of charge.
- (3) No fee shall be payable for filing any objection, written or verbal, made in reply to any notice served under the provisions of the Act or the rules made thereunder or for filing any application requiring information from any person appointed under the Act.
- (4) All taxes, amount of penalty and fees specified in (a), (b), (d) and (e) of the table in sub-rule (1) shall paid by bank challan under the Head of Account “0040-Sales Tax”. The fees specified in (i) of the table shall be deposited by bank challan under Head of Account “0070-other Administrative Services”. All other fees mentioned in (c), (f), (g), (h) and (j) of the table shall be paid by way of affixing court fees stamp.
- (5) Notwithstanding anything contained in the above sub-rules, no fee shall be payable when memorandum is presented or application for revision or review is made by the Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner and Superintendent to the Appellate Tribunal under the provisions of the Act or the rules made there-under.

**62. Imposition of penalty for breach of rules.—** The Commissioner may impose a penalty not exceeding rupees five hundred on a dealer or a person, as the case may be, committing a breach of any of the provisions of these rules and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of such offence.

**63. Repeal and savings.—** (1) The Assam General Sales Tax Rules, 1993, as in force in Assam are hereby repealed.

- (2) Notwithstanding sub-rule (1), such repeal shall not affect the previous operation of the said rules or any right, title, obligation or liability already

acquired, accrued or incurred thereunder.

- (3) For the purposes of sub-rule (2), anything done or any action taken including any appointment, notification, notice, order, rule, form or certificate in the exercise of any powers conferred by or under the said rules shall be deemed to have been done or taken in the exercise of the powers conferred by or under these rules, as if these rules were in force on the date on which such thing was done or action was taken.