

## THE ASSAM VALUE ADDED TAX RULES, 2005

[Published in the Assam Gazette Extraordinary No. 140 dated 26<sup>th</sup> April, 2005]

No. FTX.29/2003/6 Dated 26/4/2005: 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, namely:—

### CHAPTER-I

#### PRELIMINARY

##### 1. Short title and commencement.—

- (1) These rules may be called the Assam Value Added Tax Rules, 2005.
- (2) They shall come into force on the date on which the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) comes into force.

##### 2. Definitions.—

(1) In these rules, unless the context otherwise requires,—

(a) “**Act**” means the Assam Value Added Tax Act, 2003;

(b) “**Additional Commissioner**” means an Additional Commissioner of Taxes appointed by that designation by the Government under sub-section (1) of Section 3;

(c) “**Assistant Commissioner**” means an Assistant Commissioner of Taxes appointed by that designation by the Government under sub-section (1) of section 3 and within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one such place, the Assistant Commissioner of Taxes within whose jurisdiction the principal place of such business in Assam is situated, or if the dealer has no place of business within the State of Assam the Assistant Commissioner of Taxes who has been so notified by the Commissioner;

(d) “**Deputy Commissioner**” means a Deputy Commissioner of Taxes appointed by that designation by the Government under sub-section (1) of section 3;

(e) “**Designated Bank**” means any Schedule Bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934 designated by the Government, by notification in the Official Gazette for the purpose of these rules;

(ee) “**E-payment**” means payment of the payable taxes or any other amount due to State Government using electronic funds transfer services of a designated bank by instant debit of payee's account with bank and credit to the State Government account.

Amendment: *In the principal Rules, in rule 2, sub-rule (1), after clause (e), a new clause (ee) has been inserted vide Notification No. FTX.70/2007/Pt-I/30 Dtd. 21<sup>st</sup> May, 2009 published in the Assam Gazette Extraordinary No. 153 Dtd. 21<sup>st</sup> May, 2009.*

(f) "**Exempt sale**" means a sale of goods on which no tax is chargeable and consequently no credit for input tax related to that sale is allowable;

(g) "**fees**" means any fee payable under the provisions of the Act or rules made thereunder;

(h) "**form**" means a form appended to these rules;

(i) "**Government Treasury**" means in respect of a dealer, the Treasury or the sub-treasury of the area where the dealer's place of business or, if he has more than one such place, his chief branch or head office in Assam is situated;

(j) "**Inspector**" means an Inspector of Taxes appointed by that designation by the Government under sub-section (1) of section 3;

(k) "**Joint Commissioner**" means a Joint Commissioner of Taxes appointed by that designation by the Government under sub-section (1) of section 3;

(l) "**section**" means a section of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005);

(m) "**Superintendent**" means in respect of a dealer a Superintendent of Taxes appointed by that designation by the Government under sub-section (1) of section 3 and within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one such place, the Superintendent of Taxes with whose jurisdiction the principal place of such business in Assam is situated, or if the dealer has no place of business within the State of Assam, the Superintendent of Taxes who has been so notified by the Commissioner; and

(n) "**quarter**" in relation to a year means, the period of three calendar months ending on the 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December or 31<sup>st</sup> March.

(2) All other words and expressions used and not defined in these rules but defined in the Act shall have the meanings respectively as assigned to them in the Act.