

## THE CENTRAL SALES TAX (ASSAM) RULES, 1957

FTX.7/57/44:In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), in suppression of the rules published under Notification No. F.T.X. 7/57/38, dated 21st February, 1957, the Governor of Assam is pleased to make the following rules, namely: —

1. These rules may be called **the Central Sales Tax (Assam) Rules, 1957.**

2. In these rules, unless the context otherwise requires:-

a) “Act” means the Central Sales Tax Act, 1956;

(aa) “Appellate Authority” in relation to any person appealing under sub-section (3H) of section 7 against an order passed by any taxing authority, means the Appellate Authority appointed for the purpose of section 79 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005);

**Amendment:** In the principal Rules in rule 2, Clause (aa) has been substituted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009.

*Prior to this the clause (aa) read as follows:*

(aa) “Appellate authority”, in relation to any person appealing under sub-section (3H) of section against an order passed by any officer, means the authority to whom an appeal against any order of such officer under the Act lies;]

(aaa) “Assessing authority”, in relation to a dealer, means the authority for the time being competent to assess the tax payable by the dealer under the Act;

(aaaa) “Central rules” means the Central Sales Tax (Registration and Turnover) Rules, 1957, made under sub-section (1) of section 13;

(b) “Form” means a form appended to these rules;

(c) “Section” means a section of the Act;

(d) “Notified Authority” means the authority specified under sub-section (1) of section 7;

(e) “General Sales Tax Law means the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005);

**Amendment:** In the principal Rules in rule 2, Clause (e) has been substituted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009.

(f) “Commissioner” means the Commissioner of Taxes appointed under section 3 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005);

(g) “Taxing authority” mean-; the officer or officers appointed under section 8 of the Assam Value Added Tax Act, 2005;

**Amendment:** In the principal Rules in rule 2, in clause (f) and (g) for the words, punctuation mark and figures “Assam General Sales Tax Act, 1993, the words, punctuation mark and figures “Assam Value Added Tax Act, 2003” has been substituted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009.

(h) “Registered dealer” means a dealer registered under the Act.

(i) “Designated Bank” means any Scheduled Bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934, designated by the Government of Assam in pursuance of clause (e) of sub-rule (1) of rule (2) of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) and the rules framed thereunder.

**Amendment:** In the principal Rules in rule 2, Clause (i) has been substituted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009.

(j) “Superintendent of Taxes” includes the Assistant Commissioner of Taxes and Superintendent of Taxes appointed under section 3 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005).

**Amendment:** In the principal Rules in rule 2, Clause (j) has been substituted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009.

**3. (1)** Security or additional security under section 7 may be furnished by a dealer in any of the following manner, namely : —

(a) by paying the entire amount of such security or additional security direct into the Government Treasury by means of challans or through e-payment and for the purpose of e-payment, the provisions of the Assam Value Added Tax Act, 2003 ( Assam Act no. VIII of 2005) and Assam Value Added Tax Rules, 2005 shall apply mutatis and mutandis; or

**Amendment:** In the principal Rules in rule 3, in sub-rule (1), in clause (a), in between the words “by means of challan” and the punctuation mark “;” the words “*or through e-payment and for the purpose of e-payment, the provisions of the Assam Value Added Tax Act, 2003 (Assam Act no. VIII of 2005) and Assam Value Added Tax Rules, 2005 shall apply mutatis and mutandis*” has been inserted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009.

(b) by depositing with the authority who has required the furnishing of security or additional security Government securities for the amount fixed by the said authority; or

(c) by depositing with such authority National Savings Certificates issued by the Government of India the face value of which is not less than the amount of security or additional security required, duly endorsed in favour of such authority; or

(d) by furnishing to such authority a guarantee from a bank, approved in this behalf by the said authority, agreeing to pay to the State Government, on demand, the amount of security fixed by the said authority; or

(e) by depositing such amount in the Post Office Savings Bank and pledging the pass book to and depositing it with the said authority; or

(f) by furnishing a surety acceptable to the said authority, by executing a surety bond.

(2) A surety bond under sub-rule (1) shall be in Form No. X and shall be submitted within such time as may be specified in the order requiring the furnishing of security or additional security.

(3) The deficiency referred to in sub-section (3E) of section 7 shall be made up by the dealer by furnishing security to the extent of the deficiency in the manner stated in sub-rule (1) and within such time as may be specified in an order passed in this behalf by the authority ordering forfeiture under sub-section (3D) of section 7.

Provided that it shall not be necessary to give the dealer an opportunity of being heard before passing an order under this sub-rule.

4. (1) Every dealer registered under section 7 and every dealer liable to pay tax under the Act shall keep and maintain a true and correct account (in one of the languages mentioned in the Eighth Schedule to the Constitution of India or in English) in Form No. 1 of the value of the goods sold by him in the course of inter-State trade or commerce. He shall also maintain a correct and true account showing the day-to-day purchase, sales, deliveries and stocks of each kind of goods.

(2) Every such dealer shall in respect of each transaction under the Act prepare in duplicate a voucher showing the date of transaction, the name of the seller and purchaser, the sale price, quantity and description of goods, and issue the original thereof to the buyer. The voucher shall also specify the mode of despatch and delivery of goods with appropriate details.

(3) The vouchers of each kind shall be serially numbered, separately.

(4) Every principal, who claims exemption on the sales of goods on consignment account through agents outside the State, shall maintain the following records, namely-

(a) a register showing the name and the full address of the agent to whom goods were consigned together with description of the goods so despatched for sale, on each occasion and their quantity and value;

(b) the originals of authorisations sent to the agent for the sale of the goods;

(c) the originals of the written contract, if any, entered into between the principal and the agent;

(d) copies of bills issued by the agents to the purchasers;

(e) accounts rendered by the agents to the principals from time to time showing the gross amount of the bill and deduction on account of commission and incidental charges;

(f) extract of the ledger account of the principal maintained in the books of the agents duly signed by such agents;

(g) copies of railway receipts or lorry receipts under which the goods were so despatched;

(h) a register showing the date and mode of remittance of the amount to the principal.

(5) Every dealer shall maintain all vouchers relating to stocks, purchases, sales and deliveries relating to all transactions under the Act for a period of eight years after the close of the year to which they relate.

(6) Every registered dealer shall keep at the place of business specified in the certificate of registration books of account for the current year. If more than one place of business in the State is specified in the certificate of registration, the books of account relating to each place of business for the current year shall be kept in the place of business concerned. He shall also keep the books of accounts for the previous eight years at such place or places as he may notify to the assessing authority.

4A. (a) A registered dealer who intends to despatch any taxable goods from any place in Assam to any place outside the State, shall apply to the Superintendent of Taxes for issue of Despatch Note in Form XI. The dealer shall also furnish a utilization statement of Despatch Notes previously issued. If the Superintendent of Taxes is satisfied that the application of the dealer is in order, he may issue him such number of forms as he may deem proper:

Provided that if the Superintendent of Taxes is satisfied, he may withhold the issue of such Despatch Note for the reasons specified in sub-rule (4) of rule 8F.

(b) The dealer shall retain the portion marked as “Counterfoil” of the Despatch Note and shall hand over the portion marked as ‘Original’ of such Despatch Note to the transporter or the person in-charge of the goods vehicle for transporting the taxable goods outside the State.

(c) The transporter or the person in-charge of the goods vehicle, who carries goods on behalf of a dealer, shall, in addition to the document of title to the goods, carry with him the “Original” portion of the Despatch Note and shall produce before the officer-in-charge of the last check post before the exit of the goods vehicle from Assam.

(d) The officer-in-charge of the exit check post shall retain the “Original” portion of the Despatch Note and after entering the date of crossing of the goods vehicle in the space provided therein and marking it with his seal and signature in token of having verified it, shall send it to the Superintendent of Taxes having jurisdiction over the concerned dealer.

(e) The provisions of rule 8 relating to safe custody, maintenance of accounts, transfer, surrender, loss, theft, damage, shall apply *mutatis mutandis* to Despatch Note.

(f) The dealer, at his option, in lieu of the “Despatch Note” prescribed in this rule, may apply and obtain “Tax Clearance Certificate” in Form 63 as prescribed under the Assam Value Added Tax Rules, 2005(Assam Act No. VIII of 2005) from the Superintendent of Taxes having jurisdiction over him and produce such Tax Clearance Certificate before the officer-in-charge of the last check post for despatching the taxable goods outside the State of Assam.

**Amendment:** In the principal Rules, after rule 4, a new rule 4A has been inserted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009.

5. (1) The Taxing authority may require any dealer to produce before him any accounts, registers add documents and to furnish any information relating to the stock of goods of, or purchases, sales or deliveries of goods by, the dealer or relating to any other matter, as may be deemed necessary for the purpose of the Act.

(2) All accounts, registers and documents kept under the Act relating to the stocks of goods of, or purchases, sales and deliveries of goods by, the dealer and all goods covered under the certificate of registration kept at any place by the dealer shall at all reasonable times be open to inspection by the Taxing authority.

(3) (i) If the Taxing authority has reason to suspect that any dealer is attempting to evade payment of any tax under the Act, he may, for reasons to be recorded in writing, seize such accounts, books, registers or documents of the dealer as may be necessary and shall retain the same only for so long as may be necessary for examination thereof, or for using them in the course of a prosecution, if any.

(ii) Whenever the Taxing authority seizes any material under the above sub-rule, he shall give receipt thereof to the person from whose custody it is seized.

(iii) If an Inspector or a Deputy Superintendent of Taxes or a Superintendent of Taxes

seizes any books of accounts, registers or documents, he shall not retain them beyond fourteen days without the written sanction of the Assistant Commissioner.

(4) Subject to the provisions of these rules, the provisions relating to inspection, search, seizure of goods or documents, safe custody and all matters connected therewith and incidental thereto under the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) and the rule framed thereunder shall *mutatis mutandis*.

**Amendment:** In the principal Rules, in rule 5, the sub-rule (4) has been substituted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009. Prior to this the sub-rule (4) read as follows:

*“The Taxing authority may, for the purpose of sub-rule (2) or (3), enter into and search any place where he has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents referred to in sub-rule (2), on the authority of a search warrant issued by a Magistrate.”*

(5) Omitted.

**Amendment:** In the principal Rules, in rule 5, the sub-rule (5) has been omitted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009. Prior to its omission the sub-rule (5) read as follows: *“(5) The provisions of section 102 and section 103 of the Code of Criminal Procedure, 1898 (Act V of 1898) shall, so far as may be, apply to searches under sub-rule (4).”*

**6.** In requiring the production by any dealer of his accounts, books, registers or documents strict regard shall be had to the necessity of not disturbing the business of the dealer or the work of his staff any more than is necessary for the purpose of their examination.

**7.** Unless the Taxing authority in his discretion deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stock of goods of such dealer. Such dealer may be required to produce or cause to be produced at the office of the Taxing authority such accounts, registers or documents, as may be called for. Provided that the Taxing authority may, in his discretion, also make the inspection at the dealer's premises.

**8. (1)** A registered dealer, who wishes to purchase goods from other such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another for the purpose specified in the purchasing dealer's certificate of registration, shall obtain from the Superintendent of Taxes of his area, subject to rule 8F, a blank declaration Form 'C' for furnishing it to the selling dealer. Before furnishing the declaration to the selling dealer the purchasing dealer, or any responsible person authorised by him in this behalf, shall fill in all particulars required to be filled in the Form and shall also affix his usual signature in the space provided in the Form for this purpose. Thereafter the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer.

(2) A registered dealer, who claims to have made a sale in the course of inter-state trade or commerce to another registered dealer, shall furnish to the assessing authority, within the time specified in rule 12 of the Central Rules, the portion marked “Original” of the Declaration Form “C” received by him from the purchasing dealer. The assessing

authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the Declaration marked "Duplicate" retained by the selling dealer.

**Amendment:** In the principal Rules, in rule 8, the sub-rule (2) has been substituted vide notification no. FTX.90/2004/Pt-II/2 dated 5<sup>th</sup> June 2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5th June 2009. Prior to this the sub-rule (4) read as follows:

*"A registered dealer who claims to have made a sale to another registered dealer [may], in respect of such claim, attach to his return the portion marked "Original" of the Declaration received by him from the purchasing dealer. The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the Declaration marked "Duplicate"."*

(3) No purchasing dealer shall give, nor shall a selling dealer accept any declaration except in a Form which has been obtained by the purchasing dealer, [on payment of the price] from the Superintendent of Taxes of his area and has not been declared obsolete and invalid by the Commissioner under the provisions of sub-rule (10).

(4) Every Declaration Form obtained from the Superintendent of Taxes by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such Form or the loss of Government revenue, if any, resulting directly or indirectly from such theft or loss.

(5) (i) Every registered dealer to whom any Declaration Form is issued by a Superintendent of Taxes shall maintain, in a register in Form II, a true and complete account of every such Form received from the Superintendent of Taxes. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the Superintendent of Taxes of his area immediately, shall make appropriate entries in the remarks column of the register in Form II and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.

(ii) Where a duplicate declaration form or a duplicate certificate is furnished under sub-rule (3) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, by a dealer or Government Department, as the case may be, the particulars of the original declaration form or certificate shall be immediately reported to the Superintendent of Taxes of the area concerned.

(6) Any unused Declaration Forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Superintendent of Taxes of his area within fifteen days of such cancellation.

(7) No registered dealer to whom a Declaration Form is issued by the Superintendent of Taxes, shall, either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule (1).

(8) A Declaration Form in respect of which a report has been received by Superintendent of Taxes under sub-rule (5) shall not be valid for the purpose of sub-rule (1).

(9) The Commissioner shall from time to time publish in the Official Gazette the particulars of the Declaration Form in respect of which a report is received under sub-rule (5).

(10) The Commissioner may, by notification in the Official Gazette and in the Official Gazettes of all other States, declare that Declaration Forms of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification.

(11) When a notification declaring Forms of a particular series, design or colour obsolete and invalid is published under sub-rule (10) all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Superintendent of Taxes of his area all unused Forms of that series, design or colour which may be in their possession and obtain in exchange such new Forms as may be substituted for the forms declared obsolete and invalid:

*Provided that* new Forms shall not be issued to a dealer until he has rendered account of the old Forms lying with him and returned the balance, if any, in his hand to the Superintendent of Taxes of his area.

**8-A.** (1) The Government Departments which are not registered as dealers under the Act but wish to buy goods in the course of inter-State trade or commerce at the rate-applicable under sub-section (1) of section 8 of the Act from a registered dealer of another State shall furnish a certificate in Form 'D' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, to the selling dealer of that State. Before furnishing the certificate to the selling dealer the authorised officer of the Department shall fill in all particulars required to be filled in the form, and shall also affix his usual signature and seal in the spaces provided in the form for the purpose. Thereafter, the counterfoil of the form shall be retained by the purchasing Government Department and the other two portions marked 'Original' and 'Duplicate' shall be made over by him to the selling dealer.

(2) A registered dealer who claims to have made a sale to a Government Department [may], in respect of such claim, attach to his return the portion marked 'Original' of the certificate received by him from the purchasing Government Department. The prescribed authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the certificate marked 'Duplicate'.

3) Every Government Department which purchases goods in the course of inter-State trade or commerce by giving certificates as per sub-rule (1), shall maintain the portion of the certificate marked "counterfoil" at least for three years for purpose of verification by the prescribed authority if and when necessary.

(4) The authorised officer of a Government Department shall keep the portion of the certificate marked "counterfoil" in safe custody and he shall be personally responsible for the loss, destruction or theft of any such certificate. He shall also produce before the prescribed authority all such certificates whenever he receives such direction.

**8-B.** (1) In the case of first sale referred to in section 6 (2) (a) of the Act or a first sale effected by transfer of documents of title to the goods under section 6 (2) (b) of the Act, a certificate in Form 'E-I' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be issued by the selling dealer to the purchasing dealer. Before furnishing the certificate to the purchasing dealer, the selling dealer or any person authorised by him in this behalf, shall fill in all particulars required to be filled in the form and shall also affix his signature in the space provided in the form for this purpose. Thereafter, the selling dealer shall retain the counterfoil of the form and furnish the other two portions marked 'Original and 'Duplicate' to the purchasing dealer.

(2) In the case referred to in sub-rule (1), the selling dealer shall pay the tax to the State from which the movement of his goods commenced.

3) A purchasing dealer who effects a subsequent sale to another registered dealer by transfer of documents of title to the goods and claims exemption from tax of his subsequent sale under sub-section (2) of section 6 of the Act, shall furnish to the prescribed authority within the time specified in rule 12 of the Central Rules, the portion marked 'Original' of the form 'E-I' received by him from the dealer from whom he purchased the goods and the 'Original' of the declaration Form 'C' received from the dealer to whom he sold the goods.

**Amendment:** *In the principal Rules, in rule 8B, in sub-rule (3), the punctuation mark and words “within the time specified in rule 12 of the Central Rules,” has been substituted vide notification no.90/2004/Pt-II/2 Dtd.5-6-2009 published in the Assam Gazette Extraordinary No.167 Dtd.5-06-2009.*

**8-C.** (1) In the case of a first or subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in section 6 (2) (a) of the Act or the second or subsequent sale effected by transfer of documents of title to goods in a series of sales referred to in section 6(2) (b) of the Act, a certificate in form 'E-II' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be issued by the selling dealer to the purchasing dealer. Before furnishing the certificate to the purchasing dealer the selling dealer or any person authorised by him in this behalf, shall fill in all particulars required to be filled in the form and shall affix his signature in the space provided in the form for this purpose. Thereafter the selling dealer shall retain the counterfoil of the form and furnish the other two portions marked 'Original' and 'Duplicate' to the registered dealer to whom he effects such a subsequent sale.

(2) A purchasing dealer who effects a further subsequent sale to another registered dealer by transfer of title to the goods and claims exemption from tax of his subsequent sale under sub-section (2) of section 6 of the Act shall furnish to the prescribed authority within the time specified in rule 12 of the Central Rules, the portion marked 'Original' of the Form 'E-II' received by him from the dealer from whom he purchased the goods and the portion marked 'Original' of the Declaration Form 4C received from the registered dealer to whom he sold the goods.

**Amendment:** *In the principal Rules, in rule 8C, in sub-rule (2), the punctuation mark and words “within the time specified in rule 12 of the Central Rules,” has been substituted vide notification no.90/2004/Pt-II/2 Dtd.5-6-2009 published in the Assam Gazette Extraordinary No.167 Dtd.5-06-2009.*

**8-D.** (1) No selling dealer shall give nor shall a purchasing dealer accept any certificate in Form 'E-I' or 'E-II' except in a Form which has been obtained by the selling dealer on application from the Superintendent of Taxes of his area and has not been declared obsolete and invalid by the Commissioner under the provisions of sub-rule (7).

(2) Every certificate in Form 'E-I' or 'E-II' obtained from the Superintendent of Taxes by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of Government revenue, if any, resulting directly or indirectly from such theft or loss.

3) Every registered dealer to whom any certificate in Form 'E-I' or 'E-II' is issued by

Superintendent of Taxes shall maintain, in register in Form IX, a true and complete account of every such form received from the Superintendent of Taxes, If any such form is lost, destroyed or stolen, the dealer shall report the fact to the Superintendent of Taxes of his area immediately, shall make appropriate entries in the remarks column of the register in Form IX and take such steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.

(4) Any unused certificate in Form 'E-I' or 'E-II' remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Superintendent of Taxes of his area within fifteen days of such cancellation.

(5) No registered dealer to whom a certificate in Form 'E-I' or 'E-II' is issued by the Superintendent of Taxes, shall, either directly or through any other person, transfer the same to another person except for the purpose referred to in rule 8-B or 8-C.

6) A certificate form in respect of which a report has been received by the Superintendent of Taxes under sub-rule (3) shall not be valid for the purposes of rule 8-B or 8-C.

7) The Commissioner may from time to time publish in the Official Gazette the particulars of the certificate form in respect of which a report has been received under sub-rule (3).

**8-E.** (1) A registered dealer, hereinafter in this rule referred to as 'the transferee', who wishes to receive from his head office/branch/agent/principal outside Assam, hereinafter in this rule referred to as 'the transferor', goods the movement of which to him by the transferor is occasioned by reason of transfer and not by reason of sale in the course of inter-State trade or commerce shall 20[subject to rule 8 F,] obtain from the Superintendent of Taxes who has registered him under the Act a blank declaration in Form 'F' prescribed under rule 12 of the Central Rules for furnishing the same to the transferor by whom the goods have been transferred. Before furnishing any declaration in Form 'F', as aforesaid, the transferee or, on his behalf, any person authorised by rule 12 of the Central Rules shall fill in all the required particulars in the form and shall also affix his usual signature in the space provided in the form for the purpose. Thereafter, the counterfoil of the form shall be retained by the transferee and the other two portions marked as 'Original' and 'Duplicate' shall be made over by him to the transferor by whom the goods were transferred.

(2) Any transferor who claims that he is not liable to pay tax under the Act in respect of any goods on the ground that the movement of such goods outside Assam was occasioned by reason of transfer to another place of business, agent or principal and not by reason of sale in the course of inter-State trade or commerce shall, in respect of such claim, furnish to the assessing authority, within the time specified in rule 12 of the Central Rules, the portion marked 'Original' of the declaration received by him in Form 'F' from the transferee. The assessing authority may in its discretion direct the transferor to produce for inspection the portion of the declaration marked 'Duplicate'.

(3) No transferee shall give any declaration under this rule except in a form, which has been obtained by him in the manner specified in sub-rule (1) and has not been declared

obsolete and invalid by the Commissioner of Taxes under the provisions of sub-rule (12).

(4) No transferor shall accept any declaration for the purpose of this rule except in a form obtained by the transferee from the appropriate authority in his State and not declared obsolete or invalid by the appropriate authority in such State.

(5) Every declaration form obtained from the Superintendent of Taxes by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of Government revenue, if any, resulting directly or indirectly from such theft or loss.

(6) Every registered dealer to whom any declaration form is issued by a Superintendent of Taxes shall maintain, in a register in Form No. IIA, a true and complete account of every such form received from the Superintendent of Taxes. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the Superintendent of Taxes immediately and shall make appropriate entries in the remarks column of the register in Form No. IIA and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.

(7) Where a duplicate declaration is furnished under sub-rule (3) of rule 12 of the Central Rules, the particulars of the original declaration form shall be immediately reported to the Superintendent of Taxes from whom the declaration form had been obtained.

(8) Any unused declaration form remaining in stock with a registered dealer shall be surrendered to the Superintendent of Taxes within 15 days of the closure of the dealer's business or cancellation of his certificate of registration under the Act.

(9) No registered dealer, to whom a declaration form is issued by the Superintendent of Taxes, shall either directly or through any other person transfer the same to any person except for the lawful purpose of sub-rule (1).

(10) A declaration form in respect of which a report has been received by the Superintendent of Taxes under sub-rule (6) shall not be valid for the purpose of sub-rule (1).

(11) The Commissioner shall from time to time publish in the Official Gazette the particulars of the declaration form in respect of which report is received under sub-rule (6).

(12) The Commissioner may, by notification in the Official Gazette and in the Official Gazettes of all other States, declare that declaration form in a particular series, design or colour shall be deemed to be obsolete and invalid with effect from date as may be specified in the notification.

(13) When a notification declaring forms of a particular series, design or colour obsolete and invalid is published under sub-rule (12) all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Superintendent of Taxes all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may

be substituted for the forms declared obsolete and invalid:

Provided that new forms shall not be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the Superintendent of Taxes.

- 8EA.** (1) Any foreign diplomatic mission or Consulate or the United Nations or any other similar international body, which purchases any goods in the course of inter-state trade or commerce from a registered dealer under sub-section (3) of section 6 of the Act, shall furnish a certificate in Form 'J' referred to in sub-rule (11A) of rule 12 of the Central Rules to the selling dealer of the state. Before furnishing such certificate, the authorised officer of such foreign diplomatic mission or Consulate or the United Nations or any other similar international body shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate marked "Original" and "Duplicate" to the selling dealer.
- (2) A registered dealer who claims to have made a sale under sub-section (3) of Section 6 of the Act, shall, in respect of such claim, furnish to the assessing authority, the portion marked "Original" of the certificate in Form 'J' received by him from the authorised officer and shall also produce for inspection the portion of the certificate marked "Duplicate", if required to do so by the assessing authority.
- (3) The authorised officer shall maintain the portion marked "Counterfoil" of the certificate for a period of at least three years or such further period as may be specified by the Commissioner for the purpose of verification by the assessing authority if and when necessary.
- (4) The authorised officer shall keep the portion of the certificate marked "counterfoil" in safe custody and he shall be personally responsible for the loss, destruction or theft of any such certificate. He shall also produce before the assessing authority all such certificates whenever he receives such direction.

**8EB.** With regards to Form 'J' prescribed under sub-rule (11) of rule 12 of the Central Rules, the provisions of rule 8 relating to the authority from whom and the conditions subject to which any declaration in Form 'C' may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained and the manner in which such form may be used and such declaration may be furnished in so far as they apply to declaration in Form 'C' shall apply *mutatis mutandis*.

**Amendment:** *In the principal Rules, after rule 8E, new rules 8EA and 8EB has been inserted vide notification no. 90/2004/Pt-II/2 Dtd. 5-6-2009 published in the Assam Gazette Extraordinary No. 167 Dtd. 5-06-2009.*

**8F.** (1) A dealer who wants to obtain from the Superintendent of Taxes a blank Form 'C', 'F' or 'H' shall apply to the Superintendent of Taxes for such Form. The application shall be accompanied by proof of payment of the following fee:-

- (i) Rs.2.00 per form; or
- (ii) Rs.32.00 per book of 25 forms; or
- (iii) Rs.127.00 per book of 100 forms.

An application which is not accompanied by proof of payment of the fee shall be rejected. The fee shall be paid in to a Government Treasury.

(2) No new form may be supplied notwithstanding the payment of the fee under sub-rule (1) unless account of forms issued earlier, to the satisfaction of the Superintendent

of Taxes, is rendered by the dealer applying for such forms.

(3) Every dealer who has obtained from the Superintendent of Taxes any supply of Form 'C', 'F' or 'H' shall furnish to the Superintendent of Taxes an extract of the account of such forms maintained by him in Form No. II or, as the case may be Form HA of these Rules. The extract shall be furnished at quarterly intervals so as to reach the Superintendent of Taxes within thirty days from the end of quarter to which the extract relates.

(4) If a registered dealer, at the time of making an application for a declaration form under the Act, has-

- (i) defaulted in furnishing any return or returns in accordance with the provisions of law or in payment of tax due according to such return; or
- (ii) defaulted in making payment of the amount of tax assessed, re-assessed or the penalty imposed under the Assam Value Added Tax Act, 2003 ( Assam Act No. VIII of 2005) or Central Sales Tax Act, 1956 (Central Act 74 of 1956) and in respect of which no orders for stay have been obtained from the competent authority under the provisions of law; or
- (iii) not filed proper utilization account of any declaration form issued to him earlier; or
- (iv) possessed some adverse material or materials which has or have been found by the Superintendent of Taxes suggesting any concealment of sale or purchase or furnishing inaccurate particulars in the returns;

then the Superintendent of Taxes may, after affording the applicant an opportunity of being heard and for reasons to be recorded in writing, withhold issue of any declaration form or issue such forms in such numbers and subject to such conditions and restrictions as he may consider necessary.

**Amendment:** *In the principal Rule, in rule 8F, after the existing sub-rule (3), a new sub-rule (4) has been inserted vide notification no.90/2004/Pt-II/2 Dtd.5-6-2009 published in the Assam Gazette Extraordinary No.167 Dtd.5-06-2009.*

**9.** (1) If any dealer—

- (a) sells or otherwise transfers or disposes of his business or any part thereof; or
- (b) discontinues his business or changes his place of business or opens a new place of business; or
- (c) changes the name or nature of his business;

he shall, within fourteen days from the date of such occurrence, furnish the information to the Superintendent of Taxes of the area.

(2) Where any dealer as aforesaid dies, his successor or legal -representative shall furnish the information in like manner.

**10.** The Taxing authority may, for the purpose of this Act—

(1) require any firm or association or Hindu undivided or joint family to furnish him with a statement of the names and addresses of the partners of the firm or members of the association and the manager and members of the family, as the case may be;

(2) require any person whom he has reason to believe to be a trustee, guardian, manager or agent to furnish him with statement of the name of persons with their addresses for or of whom he is a trustee, guardian, manager or agent;

(3) require any person to whom he has reason to believe to have obtained goods from outside the State to furnish him with a statement of the names of persons with their addresses to whom he has obtained the goods and of the names and prices of goods obtained;

(4) require any person to whom he has reason to believe to have despatch goods to any place outside the State to furnish him with a statement of the names of persons with their addresses to whom he has despatched the goods and of the names and prices of goods despatched.

**11.** Every registered dealer shall furnish returns of turnover to the Superintendent of taxes in Form III.

**11A.** (1) The Commissioner may, from amongst the registered dealers who are required under rule 11 to furnish returns, select such dealers on such consideration as he may deem fit and proper, for transmitting return electronically.

(2) The dealers so selected shall be informed, in writing, about such selection by the Commissioner.

(3) Every dealer who has been selected under sub-rule (1) shall furnish return-

(a) firstly, by way of transmitting the data in prescribed form either under digital signature or without any digital signature electronically to the web-site [www.taxassam.co.in](http://www.taxassam.co.in), in respect of return period during which such selection is made and in subsequent return periods until he is left out of such selection by the Commissioner; and

(b) secondly, by way of furnishing the return in paper form to the assessing authority.

**11B.** Where any input tax credit under the Assam Value Added Tax Act, 2003 (No. VIII of 2005) is due to a dealer in accordance with any return required to be furnished by a registered dealer under section 29 of the said Act, such dealer may adjust the amount of such input tax credit towards any tax payable by him in accordance with return relating to same period required to be furnished by him under rule 11.

***Amendment:** In the principal Rules, after rule 11, new rules 11A and 11B has been inserted vide notification no.90/2004/Pt-II/2 Dtd.5-6-2009 published in the Assam Gazette Extraordinary No.167 Dtd.5-06-2009.*

**12.** Assessment orders passed under the provisions of the Act, shall be made in Forms IVA and IVB.

**13.** (1) A memorandum of appeal, not being an appeal under sub-section (3-H) of section 7, shall be in Form No. V

(2) An appeal under sub-section (3-H) of section 7 shall-

(a) be in Form No. VA;

(b) be filled in triplicate;

(c) be presented to the appellate authority by the appellant or by his agent or legal practitioner or be sent by registered post to the said authority;

(c) contain a clear statement of the relevant facts and state precisely the relief prayed for;

(d) contain a clear statement of the relevant facts and state precisely the relief prayed for;

(e) be accompanied by:-

- (i) a certificate copy of the order appealed against;
  - (ii) a fee of rupees ten only paid by means court fee stamps;
  - (f) be signed and verified, in the manner provided in Form No. VA.
- (3) If a memorandum of appeal under sub-section (3-H) of section 7 does not comply with all the requirements of sub-rule (2), the appellate authority may reject it summarily:

Provided that no such appeal shall be summarily rejected under this sub-rule, unless the appellant has been given a reasonable opportunity to amend the memorandum so as to bring it into conformity with all the requirements of sub-rule (2).

(4) An appeal under sub-section (3H) of section 7 may also be summarily rejected on other reasonable grounds after giving the appellant a reasonable opportunity of being heard.

(5) Where an appeal under sub-section (3-H) of section 7 is admitted for hearing on merit the appellant authority shall, after giving the appellant concerned a reasonable opportunity of being heard, fix a date for passing the final order on the appeal, the order is not passed on the date of hearing.

**14.** The notice of demand shall be in Form VI.

**15.** (1) The dues required to be paid under the Act shall be paid into a Designated Bank by Challan in Form No. VII.

(2) Challans shall be filled in quadruplicate. Two copies of challan i.e. the original and the triplicate and the duplicate copies duly signed as proof of payment shall be returned to the dealer and the other two copies i.e. the triplicate and the quadruplicate copies shall be retained by the Designated Bank.

(3) The quadruplicate copy retained by the Designated Bank shall be transmitted to the Assessing Authority on the day following the day of payment.

(4) Every such Designated Bank shall send a scroll along with triplicate copies of challans to the concerned Treasury Officer on the 5<sup>th</sup> of every month showing therein the amount received in the previous month. The scroll shall contain the challan numbers and dates, the names of the dealers and the amount paid by each. The Treasury Officer, on receipt of the scroll from the Bank, shall forthwith send an advice list to the Assessing Authority of the area showing the same details as given in the scroll.

(5) Notwithstanding anything contained in sub-rule (1), a dealer may make e-payment of dues under the Act through a Designated Bank. Where the payment of tax, demand or other sum is made through e-payment, the Designated Bank shall generate e-challan through a computer network. The Designated Bank shall also forward a statement of such e-challans to linked Treasury and a copy of such statement shall be forwarded to the Accountant General, Assam. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan.

Provided that the Commissioner may, from amongst the registered dealers, who are liable to pay tax, select such dealers on such consideration as he may deem fit and proper, for making e-payment of dues under this Act compulsorily and such dealers shall make e-payment of dues.

***Amendment.** In the principal Rules, in rule 15, after sub-rule (4), a new sub-rule (5) has been inserted vide notification no.90/2004/Pt-II/2 Dtd.5-6-2009 published in the Assam Gazette Extraordinary No.167 Dtd.5-06-2009.*

**16.** The register of Assessment, Demand and Collection shall be in Form VII.

**17.** All other provisions of the Assam Value Added Tax Rules, 2005, relating to return, assessment, payment and collection of dues, appeals, revisions, references, penalties, compounding of offences and other matters which have not been specifically provided in these rules shall apply for the purpose of the Act.

***Amendment:** In the principal Rules, in rule 17 the words and figures “Assam Value Added Tax Rules, 2005” has been substituted vide notification no.90/2004/Pt-II/2 Dtd.5-6-2009 published in the Assam Gazette Extraordinary No.167 Dtd.5-06-2009.*

**18.** When a dealer acts in contravention of, or fails to comply with, the requirements of any rule, he shall be punishable with a fine not exceeding five hundred rupees and if the offence is a continuing one, with a daily fine not exceeding fifty rupees for every day during which the offence continues.