

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

**EXTRAORDINARY**

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

**PUBLISHED BY AUTHORITY**

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No. 163 Dispur, Friday, 29th April, 2005, 9th Vaisakha, 1927 (S.E.)

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION**

The 29th April, 2005.

No. FTX.55/05/Pt/27: In exercise of powers conferred by clause (a) of sub-section (1) Section 20 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), hereinafter referred to as the Act, the Governor of Assam is pleased to notify "Composition Scheme for Retail Dealers" hereinafter referred to as the "Scheme" and permits a registered retail dealer of the State whose gross turnover exceeds taxable quantum but does not exceed Rupees ten lakhs per year, to pay at his option, in lieu of the amount of tax payable by him under the provisions of the Act, by way of composition, an amount calculated at the rate of one percent of the gross turnover, subject to the following conditions :-

- (1) A Dealer of the category mentioned above, who desires to opt for the composition amount under this Scheme, shall make an application to the concerned Prescribed Authority in Form 4 as prescribed under the Assam Value Added Tax Rules, 2005 hereinafter referred to as the Rules within 30 days of the commencement of the Act or within 30 days from the first day of the beginning of the following year. On being satisfied, the Prescribed Authority shall grant a certificate of registration in Form 5 as prescribed under the Rules. If the application submitted in Form 4 is found incorrect or incomplete or the dealer is found ineligible for any other reason, the Prescribed Authority may, after giving the dealer an opportunity of being heard, reject such application for composition.
- (2) Every dealer who has been granted a certificate of registration by the Prescribed Authority under this Scheme shall furnish a tax return for each quarter in the Format RD-1 appended to this Scheme within twenty one days of the succeeding month from the date of expiry of each quarter. The dealer shall also furnish a consolidated annual return in the same Format to the Prescribed Authority within two months after the close of the year to which such return relates. The tax return shall be accompanied by proof of full payment of the tax due, in accordance with rule 26.
- (3) The dealer opting for this Scheme shall not be eligible to make sale or purchase of goods in course of inter-State trade or commerce or any other transaction governed by the Central Sales Tax Act, 1956 (Central Act 74 of 1956).
- (4) The dealer who avails himself of the benefit of this Scheme shall not be entitled to use the statutory forms like Delivery Note (Form 61) as prescribed by the Rules.
- (5) The Scheme shall not be available to importers, a manufacturers, contractors and lassoers.
- (6) The dealer shall not have any goods in stock which are purchased without payment of tax in the State or brought from outside the State on the date he opts to pay tax by way of composition.
- (7) The dealer must not have claimed tax rebate on stock in hand under section 108 as on the date of commencement of the Act.
- (8) In determining the gross turnover, the sales of both taxable and tax free goods made by the dealer inside the State shall be taken into account.
- (9) Every dealer opting to pay tax by way of composition under this Scheme shall.-
  - (a) display his certificate at a prominent location in his main place of business;
  - (b) pay tax, by way of composition, at the rate as notified by this Scheme;
  - (c) not collect tax on his sales;
  - (d) not issue any tax invoice;
  - (e) not receive any tax invoice; and
  - (f) not claim any input tax credit on his purchase.
- (10) The retail dealer whose gross turnover in a year exceeds ten lakhs rupees shall continue to pay tax by way of composition during that year and composition of tax in his case shall cease to have effect only from 1st April next.
- (11) The dealer opting for composition of tax under this Scheme shall be subject to all other provisions of the Act and the rules made thereunder and the terms and conditions contained in this Scheme.
- (12) The option once exercised shall be final and cannot be revoked by the dealer during the year.

**COMPOSITION SCHEME FOR RETAIL DEALERS UNDER THE ASSAM  
VALUE ADDED TAX ACT, 2003**

**FORMAT- RD 1**

Original

Revised

**TAX RETURN**

|     |     |
|-----|-----|
| 01. | GRN |
|     |     |

|     |            |
|-----|------------|
| 02. | Tax period |
|     |            |

|     |                                    |  |
|-----|------------------------------------|--|
| 03. | Name and style of the business     |  |
| 04. | Address                            |  |
| 05. | Name of the goods dealt in         |  |
| 06. | Gross Turnover                     |  |
| 07. | Tax @ 1%                           |  |
| 08. | Adjustments, if any, with details: |  |
| 09. | Payment made                       |  |

**10. Details of payment:**

| Challan /Instrument No. | Date | Bank/Treasury | Branch Code | Amount |
|-------------------------|------|---------------|-------------|--------|
|                         |      |               |             |        |

DECLARATION

I, .....do solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from ..... to .....

(Signature) .....

Status whether Proprietor/ Karta/ Partner/  
Director/Manager/Chief Executive/Authorised  
signatory.(Tick whichever is applicable)

This Scheme shall come into force on the date on which the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) comes into force.

M.K. BAROOAH,  
Commissioner & Secretary to the Government of Assam,  
Finance (Taxation) Department,  
Guwahati.