



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 72 Dispur, Thursday, 27th March, 2014, 6th Chaitra, 1936 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION**

The 27th March, 2014

**No.FTX.181/2003/Pt/200** : Whereas circumstances exist which render it necessary for the State Government to take immediate action to make the following rules to amend certain provisions of the Assam Entry Tax Rules, 2008 and hence under the proviso to the sub-section (1) of section 11 of the Assam Entry Tax Act, 2008 (Assam Act No.XII of 2008), the State Government deem it necessary to dispense with the condition of previous publication of the draft Amendment Rules as required under sub-section (1) of section 11 of the said Act;

Now, therefore, in exercise of power conferred by the First proviso to sub-section (1) of section 11 of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), the Governor of Assam is hereby pleased to make the following rules to amend the Assam Entry Tax Rules, 2008, hereinafter referred to as the principal Rules, namely:-

**Short title and commencement.**

1. (1) These rules may be called the Assam Entry Tax (Amendment) Rules, 2013.
- (2) They shall come into force on the date of their publication in the Official Gazette.

**Amendment of Form ET-4**

2. In the principal Rules, in Form ET-4, —
  - (i) after the existing serial number 5, the following new serial number 5A with entries thereto shall be inserted, namely:—

“5A. Amount of Bank guarantee furnished: Rs. ”;
  - (ii) for the existing serial number 6, the following shall be substituted, namely:—

“6. Mode of payment —

Cheque No./DDNo./Challan No. and date/ Bank guarantee particulars: ”.

**Amendment of  
Form ET-5**

3. In the principal Rules, in Form ET-5, for the existing serial number 4, the following shall be substituted, namely:—

“4 Details of tax payable :-

	Commodity..... Rate of tax.....%		Commodity..... Rate of tax.....%		Commodity..... Rate of tax.....%	
	Quantity	Value	Quantity	Value	Quantity	Value
Total import Value						
Deduction allowed under section 3(3) (i) Inter-State sales: (ii) Stock transfer outside the State: (iii) Sales in course of export:						
Deduction under section 6						
Total Deductions						
Taxable import value						
Tax payable						
Total tax payable						
Tax paid (copies of Challans /Bank guarantee particulars enclosed)						
Balance/Excess						

**H. S. DAS,**

Addl. Chief Secretary to the Government of Assam,  
Finance Department, Dispur.