



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

NOTIFICATION

The 2nd August, 2016

No.FTX.29/2003/84. Whereas the Government is satisfied that the circumstances exist which renders it necessary for the Government to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, immediately without previous publication of such rules;

Now, therefore, 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 to amend the Assam Value Added Tax Rules, 2005, namely:-

Short title and commencement.

1. (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 13

2. In the principal Rules, in rule 13,—

(i) in sub-rule (1), between the words “an” and “application” the words “on line” shall be inserted;

(ii) in sub-rule(2), the punctuation mark and words “, signed and verified”, appearing between the words “Every application shall be made” and “in the case of” shall be deleted;

(iii) after sub-rule (2), a new sub-rule (2A) shall be inserted, namely:-

“(2A) A hard copy of such application duly signed and verified by the person as mentioned in sub-rule(2) along with the hard copies of relevant documents uploaded with the e-application shall be submitted to the Prescribed Authority within whose jurisdiction the principal place of business of the dealer is situated. The Finance (Taxation) Department is empowered to do away with this requirement in due course of time.

(iv) for the existing sub-rule(3), the following shall be substituted, namely:-

“(3) the person making an application for registration shall specify the capacity in which he does so and in case such application is being made by virtue of authority derived from other(s), he shall also upload the document of such authority.”;

(v) after sub-rule(7), a new sub-rule(7A) shall be inserted, namely:-

“(7A) every person making online application shall upload one copy of his recent photograph of passport size, a copy of the challan showing deposit of the required application fee, a copy of PAN card issued under the Income Tax Act, 1961 and one or more documents of identity proof of the applicant as specified below:

- (a) Copy of the first and the last page of his passport,
- (b) Copy of his driving license,
- (c) Copy of his elector photo identity card,
- (d) Copy of the bank passbook showing name, address of the holder with the last page of details of transactions.”;

(vi) for the existing sub-rule(8), the following shall be substituted, namely:-

“(8) An applicant shall obtain printout of registration certificate after the Prescribed Authority grants registration to him online. Such certificate shall remain in force subject to the provisions of the Act and the Rules and the restrictions and conditions specified in the certificate.”;

(vii) for the existing sub-rule(11), the following shall be substituted, namely:-

“(11) The Prescribed Authority shall deactivate forthwith certificate of registration granted to a dealer who discontinues or transfers his business or otherwise gets his registration certificate cancelled. However, the trail of the activities against the certificate of registration are to be maintained.

(viii) for the existing sub-rule(12), the following shall be substituted, namely:-

“(12) A dealer or person who voluntarily applies for registration under section 23 must have a current bank account and copy of the concerned passbook showing name and address of the holder with the last page of the details of transactions shall be uploaded along with the online application for registration.”;

(ix) in sub-rule (13), between the words “shall apply” and the words “for registration”, the word “online” shall be inserted;

(x) the existing sub-rules (15) and (16) shall be omitted.

(xi) in sub-rule (18), between the words “to file” and the words “separate application”, the word “online” shall be inserted;

(xii) after sub-rule(18), a new sub-rule(19) shall be inserted, namely:-

“(19) Notwithstanding anything contained elsewhere in this rule, if the Commissioner is satisfied that the circumstances exist which render it necessary for the registration process to be completed manually instead of online, he may authorize the Prescribed Authority by an order to accept manual application for registration and/or to complete the process manually. The applicant in such cases shall have to attach attested copies of the documents required to be uploaded under provisions of this rule and shall have also to affix his signature, date and status in relation to the business at bottom on every page of the application form.”.

**Amendment of
rule 44**

4. In the principal Rules, in rule 44,—

(i) for the existing sub-rule (1), the following shall be substituted, namely,—

“(1)Where a dealer or person requires a clearance certificate, such dealer shall, make an application online in Form-63 supplying all the information sought therein.”;

(ii) for the existing sub-rule (2), the following shall be substituted, namely,—

“(2) If the Prescribed Authority is satisfied that the application is in order and the information incorporated therein is correct in all respects, such authority shall, within seven days from the date of online submission of such application, grant online, to such dealer or person, a clearance certificate in Form-63.”;

(iii) for the existing sub-rule (3), the following shall be substituted, namely,—

“(3) A clearance certificate issued under sub-rule (2) shall be valid for the period specified in such clearance certificate.”;

(iv) the existing sub-rule (4) shall be omitted;

(v) for the existing sub-rule (5), the following shall be substituted, namely:-

“(5) Where the Prescribed Authority does not grant a clearance certificate to the dealer or person under sub-rule(2), such authority shall communicate reasons for the same online within five days from the date of online submission of application.”.

V. B. PYARELAL,

Additional Chief Secretary to the Government of Assam,
Finance (Taxation) Department.