

অসম ৰাজপত্ৰ



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 242 Dispur, Thursday, 30th June, 2005, 9th Asadha, 1927 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 30th June 2005.

No. FTX.55/05/13 : Whereas it has been represented by various chambers of commerce and trade and professional bodies that the time limit for filing the application for registration under Section 21 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) and for furnishing the statement of claim for input tax credit under sub-section (2) of Section 108 of the said Act by a dealer, is insufficient to comply with, because of lack of adequate awareness among the dealers about the provisions of the said Act and thus it has become difficult to give effect to the aforesaid provisions of the Act;

And whereas the Government is satisfied that the circumstances exist which render it necessary for it to remove the said difficulty arising in giving effect to the provisions of the Act.

Now, therefore, in exercise of powers conferred by Section 110 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to extend the period for filing the application for registration under Section 21 of the said Act and for filing the statement of claim of input tax credit under sub-section (2) of Section 108 of the Act by a dealer, upto 31st July, 2005:

Provided that such extension of time shall not in any way affect the original time limit of thirty days as provided under Section 21 of the said Act in respect of the subsequent registrations to be made after the expiry of the aforesaid extended period.

No penalty shall be leviable if the dealer files the application for registration within the extended period.

This notification shall be deemed to have come into force on the 31st day of May, 2005.

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