

অসম  ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 160 দিশপুৰ, মঙ্গলবাৰ, 1 জুন, 2010, 11 জেঠ, 1932 (শক)

No. 160 Dispur, Tuesday, 1st June, 2010, 11th Jaystha, 1932 (S.E.)

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

NOTIFICATION

The 31st May, 2010

No. FTX. 55/2005/Pt-II/104 : - In exercise of the powers conferred by Section 54 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), hereinafter referred to as the principal Act, the Governor of Assam is hereby pleased to make a scheme for refund of tax paid by the manufacturer (hereinafter referred to as Unit) of traditional indigenous fire works in the State for a period of 5(five) years from the financial year 2010-2011 to the year 2014-2015 in the following manner and conditions :-

- (1) The Unit shall have to be registered under the principal Act.
- (2) To avail the benefit under the scheme, the Unit shall apply in the format given as Annexure-I.
- (3) The Prescribed Authority after verification of the application shall allow such application as per format given as Annexure-II.
- (4) The Unit shall file return and pay tax payable as per the provisions of the principal Act.
- (5) The Unit shall apply for refund of tax paid by it in the Form-37 of the Assam Value Added Tax Rules, 2005 at the end of every quarter.
- (6) The Prescribed Authority shall, within one month of receipt of application for refund, determine the tax payable by such Unit and ascertain the amount of tax paid. In case in the opinion of the Prescribed Authority the payment of tax is not commensurate with the amount of tax payable, he can direct the Unit to pay the balance amount including interest, if any.
- (7) The Prescribed Authority shall verify the application and if found to be in order, shall order refund of tax paid by such Unit. The procedure for refund shall be as per provision of Section 50 of the principal Act.
- (8) The Unit can adjust the refund amount with the liability of the next quarter.
- (9) In case of last quarter i.e., quarter ending 31st March of any financial year, determination of tax liability may be done only after receipt of annual return and audit report, if applicable. In other words, to determine amount to be refunded for the last quarter, the concerned Prescribed Authority shall conduct audit assessment for full financial year and take into account amount refunded in earlier quarters.

- (10) This scheme shall not apply to fireworks other than the traditional indigenous fireworks manufactured within the State.
- (11) The Unit opting for the benefit under the scheme shall be subject to provisions of the principal Act and rules made thereunder and terms and conditions contained in this scheme.
- (12) The Government reserves the right to review or amend or withdraw the scheme in the public interest, as and when deemed proper.
- (13) Any dispute arising in connection with this scheme would be settled by the Government as per provisions of the principal Act or the Rules made thereunder and the order of the Government in this behalf shall be final.
- (14) If any difficulty arises in giving effect to the provisions of this scheme, the Government may by Notification in the Official Gazette, make such provision as appear to it to be necessary or expedient for removing the difficulty.

ANNEXURE-I

Application under scheme for refund of tax paid by manufacturer of traditional indigenous fire works under the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005),

To,
The Prescribed Authority,

I/we.....(name and address)
holding Registration No.....dated.....and engaged
in manufacture of traditional indigenous fireworks do hereby apply for availing the benefit of refund
of tax paid under the Assam Value Added Tax Act, 2003.

I/we are furnishing the required particulars as below:-

- 1. Name of the Unit:
- 2. Office address with Telephone No. (if any):
- 3. Factory address with Telephone No. (if any):
- 4. Name of the proprietor/ Partner:
- 5. Capital Investment:
 - (a) Land
 - (b) Building
 - (c) Plant and Machinery
 - (d) others

- 6. Date of commencement of production:
- 7. Details of production of the unit in last three years.

Year.	Name(s) of the product(s)	Annual capacity		Actual production during the year		Remarks
		Quantity	Value in Rs.	Quantity	Value in Rs.	
1	2	3	4	5	6	7

- 8. Details of raw materials utilized by the unit in last three years:

Year	Name(s) of the raw materials	Annual requirement		Utilisation during the year		Remarks
		Quantity	Value in Rs.	Quantity	Value in Rs.	
1	2	3	4	5	6	7

I/we hereby solemnly declare that the information furnished in this application are correct and true to the best of my/our knowledge and belief.

Place :
Date :

Signature.....
Status in relation to the Unit

ANNEXURE-II

Permission under scheme for refund of tax paid by manufacturers of traditional indigenous fire works under the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005),

Permission No.....

Dated.....

On being satisfied I hereby permit Shri/Smti.....Address.....
who holds TIN.....under the Act . He is allowed to apply for refund as per
provisions of the scheme.

This certificate shall remain valid up to.....

Seal

Place :

Date :

Signature.....

Name and Designation of Prescribed Authority

This Notification shall come into force with effect from 1st April, 2010.

H. S. DAS,

Principal Secretary to the Govt. of Assam,
Finance Department, Dispur.