



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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No. 351 Dispur, Tuesday, 3rd November, 2009, 12th Kartika, 1931 (S.E.)

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

NOTIFICATION

The 3rd November, 2009

No. FTX.55/2005/Pt-VI/41:- Whereas the draft of certain rules further to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, which the Governor of Assam propose to make 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), was published as required in the Assam Gazette, Extra-ordinary No.168 dated 5th June, 2009 under notification of the Government of Assam inviting objections or suggestion from all persons likely to be affected thereby before the expiry of a period fifteen days from the date of publication of the said notification in the Official Gazette;

And

Whereas some objections and suggestions were received from the public on the said draft, which were examined and taken into consideration by the Government.

Now, therefore, in exercise of the powers conferred by section 106 of the said Act, the Governor of Assam is hereby pleased to make the following rules, namely:-

Short title and commencement.

1. (1) These rules may be called the Assam Value Added Tax (Third Amendment) Rules, 2009.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 41.

2. In the principal Rules, in rule 41, —
 - (i) in sub-rule(9), in clause (iv), in sub-clause (b), the punctuation mark “;” appearing at the end shall be substituted by the punctuation mark “.” and thereafter a proviso shall be inserted, namely:-

“Provided that if such goods are required to be unloaded temporarily at any place within the State for the purpose of transshipment or for any other purpose, the driver or the person-in-charge of the goods vehicle shall —

- (a) give a declaration to this effect before the officer-in-charge of the entry check-post or barrier or the officer of the concerned office empowered by the Commissioner in this regard, mentioning the exact place of such temporary unloading while applying for the transit pass;
- (b) before unloading, even temporarily, any goods for which transit pass has been issued, at any place within the State, the driver or the person-in-charge of the vehicle, or the transporter of the goods shall inform the officer empowered by the Commissioner in this regard, under whose jurisdiction the

place of such unloading falls, of such unloading and subsequent loading of the same goods in the same goods vehicle or in a different goods vehicle;

- (c) the loading and un-loading shall be done in presence of such officer;
- (d) on being satisfied the officer shall make endorsement in the transit pass with his seal and signature and issue a lieu transit pass stating therein the goods vehicle number etc.”;

(ii) after sub-rule (12), the following new sub-rule (12A) shall be inserted, namely:-

“(12A) If a registered dealer, at the time of making an application for declaration forms, namely:- Delivery Note in Form-61 or Road Permit in Form- 62 under the Act has,-

- (i) defaulted in furnishing any return or returns in accordance with the provisions of law or in payment of tax due according to such return; or
- (ii) defaulted in making the payment of the amount of tax assessed, re-assessed or the penalty imposed under the Act and in respect of which no orders for stay have been obtained from the competent authority under the provision of law; or
- (iii) not filed proper utilization account of any declaration form issued to him earlier; or
- (iv) some adverse material has been found by the Prescribed Authority suggesting any concealment of sale or purchase or furnishing inaccurate particulars in the returns;

then the Prescribed Authority may, after affording the applicant an opportunity of being heard and for reasons to be recorded in writing, withhold issue of any declaration form or issue such forms in such numbers and subject to such conditions and restrictions as he may consider necessary.”

Insertion of new rule 57A.

3. In the principal Rules, after rule 57, the following new rule 57A shall be inserted, namely:-

“57A. Activities which are not to be treated as manufacture.— The following activities shall not be treated as manufacture for the purposes of the Act retrospectively with effect from 1st October, 2008, namely:-

- (a) Saw mill,
- (b) Tea industry,
- (c) Galvanization, corrugation of sheet or both,
- (d) Marble and decorative stone cutting from slabs/sheets and polishing unit,
- (e) Paper cutting from roll paper,
- (f) Coal to washed coal, sized coal,
- (g) Conversion of plain rod to tor rod,
- (h) Refining and packaging of mustard oil,
- (i) Refining of engine oil,
- (j) Purification and/or packaging of drinking water,
- (k) Production of cooked food, sweet meats and namkins, if the investment in plant and machinery in a unit is less than rupees five crores.
- (l) Conversion of coal to coke.

Explanation:- Some of the activities mentioned in the list above are not manufacture as per the definition of manufacture under the Act. Such activities are also mentioned above in order to remove any scope for mis-interpretation.”

Amendment of Form-13

4. In the principal Rules, in Form-13, for the existing Part-A, Part-B, Part-C and Part-D, the following shall be substituted, namely:—

“PART-A

PURCHASES IN THE MONTH (INPUT)

		<u>Value excluding Tax</u> (A)	<u>Tax Claimed</u> (B)
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6	(a) Non-Creditable Exempt. Purchase/Receipt	Rs.	
	(b) Non-Creditable Inter-State Purchases/Receipts	Rs.	
	(c) Non creditable Schedule .IV Purchase/Receipt	Rs.	
	(d) Schedule-IV Purchase/Receipt creditable under section 10(1A).	Rs.	
7	4% Rate Purchases	Rs.	Rs.
8	12.5% Rate Purchases	Rs.	Rs.
9	1 % Rate Purchase	Rs.	Rs.
10	Total Amount of input tax		Rs.

PART-B

SALES IN THE MONTH(MRP GOODS)

		<u>Value Excluding</u>		<u>Tax Due</u>
		<u>Sales Value (in Rs)</u>	<u>Tax (MRP Value)</u>	
11	4 % Rate Sales	Rs.	Rs.	Rs.
12	Output Tax			Rs.

PART-C

SALES IN THE MONTH (OUTPUT)

		<u>Value Excluding Tax</u> (A)	<u>Tax Due</u> (B)
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13	Exempt Sales	Rs.	
14	Zero Rate Sales – International Exports	Rs.	
15	Zero rate Sales – Other (CST Sales)	Rs.	
16	Other Exempt Sales	Rs.	
17	Tax Due on Purchase of goods		
	(a) 1% Rate Purchase	Rs.	Rs.
	(b) 2 % Rate Purchase	Rs.	Rs.
	(c) 4 % Rate Purchase	Rs.	Rs.
	(d) 9% Rate Purchase	Rs.	Rs.
	(e) 12.5% Rate Purchase	Rs.	Rs.
	(f) 15.5% Rate Purchase	Rs.	Rs.
	(g) 20% Rate Purchase	Rs.	Rs.
	(h) 22% Rate Purchase	Rs.	Rs.
	(i) 25.75% Rate Purchase	Rs.	Rs.
18	(a) 4 % Rate Sales	Rs.	Rs.
	(b) 12.5 % Rate Sales	Rs.	Rs.
19	(a) 1 % Rate Sales	Rs.	Rs.
	(b) 2 % Rate Sales	Rs.	Rs.
20	Output Tax		Rs.

PART-D

SALES IN THE MONTH

		<u>Value Excluding Tax</u>	<u>Tax Due</u>
21	(a) 1% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(b) 2 % Rate Sales (Fourth Schedule)	Rs.	Rs.
	(c) 4 % Rate Sales (Fourth Schedule)	Rs.	Rs.
	(d) 9% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(e) 12.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(f) 15.5% Rate Sales (Fourth Schedule)	Rs.	Rs.

(g) 20% Rate Sales (Fourth Schedule)	Rs.	Rs.
(h) 22% Rate Sales (Fourth Schedule)	Rs.	Rs.
(i) 25.75% Rate Sales (Fourth Schedule)	Rs.	Rs.
(j)(i) 27% Rate Sales (Fourth Schedule)	Rs.	Rs.
(ii) Less set off for tax paid on proportionate purchase value of goods sold under section 10(1A).	Rs.	Rs.
(iii) Tax due [(i) – (ii)].		Rs.
(k) Pre-owned cars (Rs.3,000/- per car)		Rs.
(l) Pre-owned cars (Rs.5,000/- per car)		Rs.
(m) Tax paid sales	Rs.	
22 Output Tax		Rs.

Amendment of Form-62

5. In the principal Rules, in Form-62, after the existing provision, the following shall be inserted, namely:-

- “NB:- 1. The Road Permit in triplicate must be obtained from the Prescribed Authority concerned on payment as prescribed.
2. This Road Permit shall remain valid for 180 days from the date of issue by the Prescribed Authority.”

Amendment of Form-63

6. In the principal Rules, in Form-63, the words, brackets and punctuation mark, “(To be filed in by the applicant for contracts, permits, leases, licenses etc.)”, appearing after the words, “Tax Clearance Certificate”, shall be omitted.

H.S. DAS

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

TABLE-10
SALES IN THE MONTH

13	Exempt Sales	Rs.
14	Zero Rate Sales - International Exports	Rs.
15	Zero Rate Sales - Other (CST Sales)	Rs.
16	Over Landed Sales	Rs.
17	Tax Due on Purchase of Goods	Rs.
18	(a) 10% Rate Purchase	Rs.
19	(b) 12% Rate Purchase	Rs.
20	(c) 15% Rate Purchase	Rs.
21	(d) 20% Rate Purchase	Rs.
22	(e) 22% Rate Purchase	Rs.
23	(f) 25.75% Rate Purchase	Rs.
24	(g) 27% Rate Purchase	Rs.
25	(h) 27% Rate Purchase	Rs.
26	(i) 27% Rate Purchase	Rs.
27	(j) 27% Rate Purchase	Rs.
28	(k) 27% Rate Purchase	Rs.
29	(l) 27% Rate Purchase	Rs.
30	(m) 27% Rate Purchase	Rs.