

অসম  ৰাজপত্ৰ

স্বাধীনতা

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 35 দিশপুৰ, শুক্ৰবাৰ, 30 জানুৱাৰী, 2009, 10 মাঘ, 1930 (শক)
No. 35 Dispur, Friday, 30th January, 2009, 10th Magha, 1930 (S.E.)

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

NOTIFICATION

The 30th January, 2009

No. FTX.70/2007/Pt-I/18:- 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 proposes to make in exercise of the powers section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), was published as required under sub-section (1) of said section in the Assam Gazette, Extra-ordinary No.297 dated 16th October, 2008 under notification of the Government of Assam inviting objection and suggestion from all persons likely to be affected before expiry of a period of thirty days from the date of publication of the said Notification in the Official Gazette.

And whereas no objection or suggestions was received from the public on the said draft.

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

Short title and commencement. 1. (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2009.

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

Substitution of Form-61 2. In the principal Rules, for the existing Form-61, the following shall be substituted, namely,—

"THE ASSAM VALUE ADDED TAX RULES, 2005

FORM-61

[See Rule 41(9)(ii)]

DELIVERY NOTE

Counterfoil/Original/Duplicate

Book No.....

Serial No

Date of issue

To whom issued

(Name and address of the dealer)

To,

The Superintendent of Taxes,
..... Check post

I/We hereby declare that the following consignment of is being imported into Assam

1. Name and address of the consignor
2. Name and address of the consignee
3. Place of despatch
4. Name of the check post through which the goods will be transported
5. Destination
6. Description of consignments
7. Quality
8. Weight
9. (a) Value (b) Freight
10. Consignor's Invoice No. and date
11. (i) Name of transporter
- (ii) Consignment No. and date
- (iii) Registration No. of the vehicle
- (iv) Name of the owner of vehicle
- (v) Date of interception at the Checkpost
12. Remarks (if any)

I/We hereby declare that I/We am/are registered under the Assam Value Added Tax Act, 2003 holding Registration Certificate No.....and the above statements are true to the best of my/our knowledge and belief.

I/We also undertake to duly account for the disposal of the above goods when imported and to pay tax on the sales thereof according to the provisions of the said Act and the Rules made thereunder.

Name of the Consignee in full

Signature and status of the applicant

Office of the issue
Seal of issue

N.B.: The delivery Note in Triplicate must be obtained from the Prescribed Authority concerned on payment as may be notified.

This Delivery Note will remain valid for 180 days from the date of issue by the prescribed authority."

Substitution of Form- 62 3. In the principal Rules, for the existing Form-62, the following shall be substituted, namely,—

**"THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-62
[See Rule 41(12)]
ROAD PERMIT**

Book No.....

Serial No

Date of issue

To whom issued

(Name and address)

To,

The Superintendent of Taxes,
..... Check post

I/We hereby declare that the following consignment of is being imported into Assam for-

- a) my/our own use/personal consumption.
- b) use in setting up of an industrial unit.
- c) use as raw materials directly in the manufacture of goods in my/ our industrial unit situated at _____
- d) use in the operation of my/our industrial unit situated at _____

Particulars of goods-

- a) Description of goods:
- b) Quantity :
- c) Value :
- d) Consignor's Invoice No. and date:
- e) Place from which despatch:
- f) Destination to which despatched :
- g) (i) Name of transporter
- (ii) Consignment No..... and date.....
- (iii) Registration No. of the vehicle
- (iv) Name of the owner of vehicle.....
- (v) Date of interception at the Checkpost.....

h) Remarks, if any:

I/We hereby declare that I/We am/are not a registered dealer under the Assam Value Added Tax Act, 2003/ a registered dealer under the Assam Value Added Tax Act, 2003 holding certificate of registration No. _____ and the above statements are true to the best of my knowledge and belief.

Date

Name of the dealer:
(in full)

Address:

Signature of the applicant
Status of the applicant

Circle:

Date:

Seal:

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