

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং ৪৯ দিশপুৰ, শনিবাৰ, ২৯ মাৰ্চ, ২০০৮, ৯ চ'ত, ১৯৩০ (শক)

No. 89 Dispur, Saturday, 29th March, 2008, 9th Chaitra, 1930 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 29th March, 2008

No. FTX.55/2005/Pt-II/96: 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.345 dated 15th November, 2007 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 thirty 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 which were duly considered by the Government of Assam.

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 (Amendment) Rules, 2008.

(2) They shall come into force on and from 1st April, 2008.

Amendment of rule 17

2. In the principal Rules, in rule 17, in sub-rule (1), for the words, figure and brackets "Rupees 3(three) lakhs", the words, figure and brackets, "Rupees 10(ten) lakhs" shall be substituted.

Amendment of Form-13

3. In the principal Rules, in Form-13, after Part-F, the following new Parts-G, H, I, J, K, L, M and N shall be inserted, namely:—

“(Dealer shall submit particulars in Part-G to Part-N quarterly covering transactions made during the quarter)

Part-G

List of purchases against tax invoices from registered dealers within the State.

Sl No.	Name of selling dealer	TIN of selling dealer	Total No. of Tax Invoices dealer-wise	Commodity(ies)	Total value excluding tax	Tax claimed
1.						
2.						
3.						
Total						

Part-H

Details of credit notes received against purchases from registered dealers within the State

Sl No.	Name of selling dealer	TIN of selling dealer	Total No. of Credit Notes received dealer-wise	Commodity(ies)	Total amount excluding tax	Tax involved
1.						
2.						
3.						
Total						

Part-I

List of stock transfer consignments received from other States

Sl No.	Name of the transferee	Commodity(ies)	Total proforma invoice value	No. of consignments or railway receipts
1.				
2.				
3.				
Total				

Part-J

List of sales to registered dealers within the State

Sl No.	Name of purchasing dealer	TIN of purchasing dealer	Total No. of Tax Invoices dealer-wise	Commodity(ies)	Total value excluding tax	Tax
1.						
2.						
3.						
Total						

Part-K

Details of credit note issued for sales to registered dealers within the State

Sl No.	Name of purchasing dealer	TIN of purchasing dealer	Total No. Credit Notes dealer-wise	Commodity(ies)	Total amount excluding tax	Tax
1.						
2.						
3.						
Total						

Part-L

List of stock transfer consignments sent to other States

Sl No.	Name of the transferor	Commodity(ies)	Total proforma invoice value	No. of consignments or railway receipts
1.				
2.				
3.				
Total				

Part-M

List of sales in course of Inter-State trade and commerce.

Sl No.	Name of the purchasing dealer with address	TIN of purchasing dealer	Commodity (ies)	No. of consignment notes or railway receipt	Sale value excluding CST	CST
1.						
2.						
3.						
Total						

Part-N

List of sales in export/in the course of export/to unit in SEZ

Sl No.	Name of purchasing dealer	Country of the purchasing dealer	Commodity (ies)	Sale value	No. of consignment notes or railway receipts.
1.					
2.					
3.					
Total					

(Signature)

Status whether
 Proprietor/Karta/Partner/Director/Manager/
 Chief Executive/Authorised signatory.
 (Tick whichever is applicable). ”

Amendment of Form-62.

4. In the principal Rules, in Form-62, in the portion under the heading "PERMIT", the word "two", appearing between the words "this permit will be valid for" and "months from the date of its issue", shall be substituted by the word "six".

No.	Name of the purchasing dealer	TIN of purchasing dealer	Commodity (ies)	Total invoice value	No. of consignments or railway receipts
1.					
2.					
3.					
Total					

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

Part-I
List of stock in course of inter-State trade and commerce

No.	Name of the purchasing dealer with address	TIN of purchasing dealer	Commodity (ies)	Total invoice value	No. of consignments or railway receipts
1.					
2.					
3.					
Total					

Part-II
List of sales in course of inter-State trade and commerce

No.	Name of the purchasing dealer with address	TIN of purchasing dealer	Commodity (ies)	Total invoice value	No. of consignments or railway receipts
1.					
2.					
3.					
Total					

Part-III
List of sales in course of export to unit in SEZ

No.	Name of the purchasing dealer	Country of the purchasing dealer	Commodity (ies)	Total invoice value	No. of consignments or railway receipts
1.					
2.					
3.					
Total					

(Signature)
Principal Secretary to the Govt. of Assam