



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 243 দিশপুৰ, বুধবাৰ, 26 জুন, 2013, 5 আহাৰ, 1935 (শক)

No. 243 Dispur, Wednesday, 26th June, 2013, 5th Asadha, 1935 (S.E.)

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

## NOTIFICATION

The 25th June, 2013

**No. FTX-128/2005/Pt/92 :** In exercise of the powers conferred by sub-section (3) of section 20 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) and in supercession of earlier Notifications No. FTX-55/05/Pt/24 dated 29<sup>th</sup> April, 2005 and No. FTX.55/05/PT/63 dated 10-2-2006, the Governor of Assam, is hereby pleased to notify "Composition Scheme for Brick dealers" (hereinafter referred to as the "Scheme") and permit a brick kiln owner of the State making sale of bricks in the State, to pay at his option, in lieu of the amount of tax payable by him under the provisions of the Act, by way of composition shall pay for each financial year, a lump-sum amount in lieu of tax on sales of bricks within the State at the rate in accordance with the capacity of his brick kiln as under, in two equal instalments, the first instalment being payable on or before 10<sup>th</sup> November and the second instalment on or before 10<sup>th</sup> March :-

Provided that the brick kiln owners who desire to pay tax on the basis of turnover as per his books of accounts may continue to do so on application before the respective Prescribed Authority within sixty days from the date of issue of this notification:

Sl. No.	Capacity of kiln	Category	Annual rate of lump-sum tax payable on sales.
1.	25 payas and above	A	Rs.1,00,000.00
2.	21 payas to 24 payas	B	Rs. 80,000.00
3.	Upto 8 lakhs bricks per round	C	Rs. 60,000.00

The composition amount for each of the subsequent four years shall be equivalent to 105% of the composition amount for immediately preceding year.

The above rates of lump-sum tax shall be applicable for each kiln and a brick kiln owner having more than one kiln even at the same site shall be liable to pay the lump-sum tax for each kiln.

1. A brick kiln owner means the owner or the person in-charge of a brick kiln which is neither operated mechanically nor has the facility of being so operated. Mechanical operation shall include all processes from preparation mud for making katcha brick to baking and removal of baked bricks.

2. In case of default in the payment of lump-sum amount of tax, the entire outstanding sum shall be recoverable as arrears of land revenue.
3. In case, a brick kiln owner defaults in making payment of the lump-sum amount of tax, he shall be liable to pay simple interest at the rate prescribed in the Act.
4. An officer not below the rank of Inspector of Taxes may inspect the brick kiln for the purpose of verification of :-
  - (i) Capacity and category of a brick kiln;
  - (ii) The operation or closure of a brick kiln; and
  - (iii) The stock of bricks at the site of a brick kiln.
5. Every brick kiln owner shall obtain a Tax Clearance Certificate from the concerned Prescribed Authority before applying for permission from the Secretary, Mahkuma Parisad or any other Authority for the purpose of opening or operating every kiln. The concerned Prescribed Authority, on receipt of an application for issue of Tax Clearance Certificate, shall issue such certificate or refuse it with reasons thereof within a period of thirty days from the date of receipt of the application submitted by the brick kiln owner, failing which, the brick kiln owner shall be at liberty to presume that Tax Clearance Certificate has been given.
6. A brick kiln owner liable to pay the lump-sum amount of tax shall, within twenty days of the commencement of every financial year or the date of his liability which ever is later shall inform the appropriate authority about the capacity of his kiln in the following form failing which his kiln shall be deemed to be of category-A for all purposes.

**FORM**

I, Shri.....aged.....years, son of Shri..... resident of village/town.....tehsil..... District.....Proprietor/Partner/Manager/Managing Director/Director of.....holding General Registration Number in respect of the brick kiln situated at..... District .....do hereby declare that my/our brick kiln falls in the category ..... as specified in rate schedule, as the brick kiln is of the capacity of .....

Signature

7. If any brick kiln owner fails to pay the lump-sum amount of tax payable as per this notification, the Commissioner of Taxes, Assam or any other officer appointed to assist him under sub-section (1) of Section 3 of the Act, may, after affording to the brick kiln owner a reasonable opportunity of being heard, impose a penalty not exceeding one and half times the lump-sum amount of tax which he is liable to pay.
8. The brick kiln owner shall be liable to make payment of the lump-sum amount of tax for the whole year even if the kiln is in operation for a part of the year.
9. Any tax deposited by a brick kiln owner on the sale of bricks during the year shall be adjusted towards the lump-sum amount payable as per the rate schedule.
10. The dealer opting for composition of tax under this Scheme shall be subject to other provisions of the Assam Value Added Tax Act, 2003 and rules made thereunder and the terms and conditions contained in this Scheme. The dealer shall submit a statement of payment as per format given as annexure-I.
11. The option once exercised shall be final and cannot be revoked by the dealer.
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 Act or the Rules 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 in consequence of the transition to the Scheme from the regular provisions of the Act, the Government may by Notification in the Official Gazette make such provision as appear to it to be necessary or expedient for removing difficulty.



ANNEXURE I

COMPOSITION SCHEME FOR BRICK DEALERS  
STATEMENT OF PAYMENTS

01. GRN

02. TAX PERIOD a) Financial Year DD/MM/YYYY TO DD/MM/YYYY

b) First Installment on or before 10<sup>th</sup> November   
c) Second Installment on or before 10<sup>th</sup> March

03. Name and style of the brick kiln:	
04. Address:	

05.

Sl. No.	Capacity of the Brick Kiln	Category of the Brick Kiln	Annual rate of lump-sum tax payable/paid on sales in the previous Year	Annual rate of lump-sum tax payable for the current Year

06. Tax Payable	
07. Interest/Penalty and other dues	
08. Total dues	
09. Tax Paid (Instrument number with date)	

DECLARATION

I, \_\_\_\_\_, do solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from .....to .....

(Signature)  
Status

This notification shall come into force on the date of its publication in the Official Gazette.

**H. S. DAS,**  
Additional Chief Secretary to the Govt. of Assam,  
Finance Department, Dispur.