



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 330 দিশপুৰ, বৃহস্পতিবাৰ, 19 জুলাই, 2012, 28 আশাৰ, 1934 (শক)

No.330 Dispur, Thursday, 19th July, 2012, 28th Asadha, 1934 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 17th July, 2012

No. FTX.29/2003/Pt./102- 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 under 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.352 dated 3rd November, 2009 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 (Second Amendment) Rules, 2012.

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

Amendment of Form-2

2. In the principal Rules, in Form-2, for the existing "Declaration", appearing after Serial no.27 and before Annexure-I, the following shall be substituted, namely :-

DECLARATION

(i) I/We do hereby undertake to pay the tax and file the return in the prescribed form in accordance with the provisions of the Assam Value Added Tax Rule, 2005 pertaining to the entire business conducted at my/our various places of

business in accordance with the provisions of the Act and the rules made thereunder.

- (ii) That a sign board in the name of my/our business has already been displayed at all the said business premises.
- (iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

I/We _____ do hereby solemnly affirm and declare that above provided information is true and correct to the best of my/our knowledge and belief and that the undertaking given by me/us shall be maintained by me/us so long as the registration of the said business under the Assam Value Added Tax Act, 2003, remains in force or till the liability under that Act is discharged.

Place Signature

Status

Date Name in CAPITALS

Name, address, signature and TIN/GRN of two witnesses

attesting signature (1)(2)

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Enclosures to be annexed to the application for registration. wherever applicable.

- 1. Rent agreement.
- 2. Deed of Partnership (copy).
- 3. Article of Association and Memorandum.
- 4. Municipal Trade Licence (copy).
- 5. PAN (copy).
- 6. Bank account (zerox copy of pass book/cheque book).

Amendment of Form-4

- 3. In the principal Rules, in Form-4, the existing "Declaration" appearing after Serial no. 16 and before the words "FOR OFFICE USE ONLY", the following shall be substituted, namely :-

DECLARATION

- (i) I/We do hereby undertake to pay the tax and file the return in the prescribed form in accordance with the provisions of the Assam Value Added Tax Rules, 2005 pertaining to the entire business conducted at my/our various places of business in accordance with the provisions of the Act and the rules made thereunder.
- (ii) That a sign board in the name of my/our business has already been displayed at all the said business premises.

(iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

I/We _____ do hereby solemnly affirm and declare that above provided information is true and correct to the best of my/our knowledge and belief and that the undertaking given by me/us shall be maintained by me/us so long as the registration of the said business under the Assam Value Added Tax Act, 2003, remains in force or till the liability under that Act is discharged.

Place Signature

Status

Date Name in CAPITALS

Name, address, signature and TIN/GRN of two witnesses

attesting signature (1)(2)

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Amendment of Form-13

4. In the principal Rules, in Form-13, after Part-F and before the brackets, words and alphabets "(Dealer shall submit particulars in Part-G to Part-N quarterly covering transactions made during the quarter)", the following new Part - FF shall be inserted, namely :-

"PART-FF

38. Details of amount paid

Challan No.	Amount (Rs.)	Date of payment	Bank Name	Branch Name

Total

Amendment of Form-14

5. In the principal Rules, in Form-14, after Part-H and before the "Declaration", the following new Part-I shall be inserted, namely :-

"PART-I

38. Details of amount paid

Challan No.	Amount (Rs.)	Date of payment	Bank Name	Branch Name

Total

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