



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 273 দিশপুৰ, বুধবাৰ, 10 আগষ্ট, 2016, 19 শাওণ, 1938 (শক)

No. 273 Dispur, Wednesday, 10th August, 2016, 19th Sravana, 1938 (S.E.)

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

## NOTIFICATION

The 10th August, 2016

**No.FTX.49/2014/108 .-** Whereas it has been proposed in the Budget for the year 2016-17 to extend the last date for filing of annual return and Chartered Accountant's Audit Report for different category of dealers;

And whereas circumstances exist which render it necessary for the State Government to dispense with the requirement of previous publication of the draft amendment Rules as per first proviso to sub-section (1) of section 106 of the Assam Value Added Tax Act, 2003;

Now, therefore, 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), the Governor of Assam is pleased to make the following Rules further to amend the Assam Value Added Tax Rules, 2005 hereinafter referred to as the principal Rules, namely: —

## DRAFT RULES

Short title and commencement.

- (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2016.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 17

2. In the principal Rules, in rule 17, in sub-rule(5),—
  - (i) in clause (a), for the words “two months” appearing in between the words and number “annual return in Form-14 within” and “after the close of the year” , the words “six months” shall be substituted;
  - (ii) after clause (b), in the proviso, for the words “seven months” appearing in between the words “submitted within” and “from the end of the year” , the words “nine months” shall be substituted;

**V. B. PYARELAL,**

Additional Chief Secretary to the Government of Assam,  
Finance (Taxation) Department.