



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 241 Dispur, Friday, 7th November, 2014, 16th Kartika, 1936 (S.E.)

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

## NOTIFICATION

The 7<sup>th</sup> November, 2014

**NO.FTX.49/2014/40** – Whereas it has been represented by Tax Bar Association that the time limit for filing of annual return under section 29 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) read with proviso to rule 17 (5) and rule 17B of the Assam Value Added Tax Rules, 2005 by a dealer, is insufficient to prepare and file VAT Audit report. The Central Board of Direct Taxes (CBDT) has extended the date of filing of Audit Report under Income Tax Act by 2 months upto 30<sup>th</sup> November, 2014 from the statutorily fixed date of 30<sup>th</sup> September, 2014. Therefore, without completion of Income Tax Audit report, the auditor is not in a position to verify the data for the purpose of filing VAT Audit report and thereby cannot comply with the provisions of proviso of rule 17(5) and 17B of the Assam Value Added Tax Rules, 2005;

And whereas, the Government is satisfied that the circumstances exist which render it necessary for it to remove the said difficulty arising and giving effect to the provisions of the Act.

Now, therefore, in exercise of power conferred by section 110 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to extend the time limit for filing of annual return under section 29 of the said Act read with proviso to rule 17 (5) and rule 17B of the Assam Value Added Tax Rules, 2005 and the filing of Audit report connected therewith by a dealer, upto 31<sup>st</sup> December, 2014:

Provided that such extension of time shall not in any way affect the original time limit as provided under proviso to rule 17(5) and rule 17B of the said Rules in respect of the subsequent filing to be made after the expiry of the aforesaid extended period.

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

**P. K. BARTHAKUR,**  
Principal Secretary to the Government of Assam,  
Finance (Taxation) Department, Dispur.