



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 388 Dispur, Friday, 4th November, 2011, 13th Kartika, 1933 (S.E.)

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

NOTIFICATION

The 4th November, 2011

No. FTX.55/2005/Pt-IV/61.-- Whereas it has been represented by various chambers of commerce and trade and professional bodies that the time limit for E-filing of annual return under Section 29 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) read with rule 17B of the Assam Value Added Tax Rules, 2005 by a dealer, is insufficient to comply with, because of lack of adequate knowledge and understanding among the dealers about the E-filing mechanism provided in the Taxation Information Management System (TIMS) and thus it has become difficult to give effect to the aforesaid provision of the Act.

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

Now, therefore, in exercise of powers 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 E-filing of return under Section 29 of the said Act read with rule 17B of the Assam Value Added Tax Rules, 2005 and the filing of relevant audit report under Section 62 of the said Act by a dealer, upto 31st December, 2011.

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

The notification shall be deemed to have come into force on the 1st day of November, 2011.

H. S. DAS,

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