

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 167 Dispur, Friday, 5th June, 2009, 15th Jyaistha, 1931 (S.E.)

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

The 5th June, 2009

No. FTX.90/2004/Pt-II/2:- In exercise of the powers conferred by sub-section (3), (4) and (5) of Section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Assam is pleased to make the following rules, further to amend the Central Sales Tax (Assam) Rules, 1957, hereinafter referred to as the principal Rules, in the manner hereinafter appearing, namely:-

Short title and
commencement.

- 1.(1) These rules may be called the Central Sales Tax (Assam) (Amendment) Rules, 2009.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of
rule 2.

2. In the principal Rules, in rule 2,—

- (i) for the existing clause (aa), the following shall be substituted, namely:-

“(aa) “Appellate Authority” in relation to any person appealing under sub-section (3H) of Section 7 against an order passed by any taxing authority, means the Appellate Authority appointed for the purpose of section 79 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005);”

- (ii) for the existing clause (e), the following shall be substituted, namely,-

“(e)”General Sales Tax law” means the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005);”

(iii) in clause (f) and (g), for the words, punctuation mark and figures "Assam General Sales Tax Act, 1993", the words, punctuation mark and figures "Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005)" shall be substituted;

(iv) for clause (i), the following shall be substituted, namely:-

"(i) "Designated Bank" means any Scheduled Bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934, designated by the Government of Assam in pursuance of clause (e) of sub-rule (1) of rule 2 of the Assam Value Added Tax Rules, 2005, for the purpose of Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) and the rules framed thereunder."

(v) for the existing clause (j), the following shall be substituted, namely:-

"(j) "Superintendent of Taxes" includes the Assistant Commissioner of Taxes and Superintendent of Taxes appointed under section 3 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005);".

Amendment of
rule 3.

3. In the principal Rules, in rule 3, in sub-rule (1), in clause (a), in between the words "by means of challans" and the punctuation mark ":", the words "or through e-payment and for the purpose of e-payment, the provisions of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) and Assam Value Added Tax Rules, 2005 shall apply mutatis mutandis".

Insertion of new
rule 4A.

4. In the principal Rules, after rule 4, the following new rule 4A shall be inserted, namely:-

"4A. (a) A registered dealer who intends to despatch any taxable goods from any place in Assam to any place outside the State, shall apply to the Superintendent of Taxes for issue of Despatch Note in Form-XI. The dealer shall also furnish a utilization statement of Despatch Notes previously issued. If the Superintendent of Taxes is satisfied that the application of the dealer is in order, he may issue him such number of forms as he may deem proper:

Provided that if the Superintendent of Taxes is satisfied, he may withhold the issue of such Despatch Note for the reasons specified in sub-rule (4) of rule 8F.

(b) The dealer shall retain the portion marked as "Counterfoil" of the Despatch Note and shall hand over the portion marked as 'Original' of such Despatch Note to the transporter or the person in-charge of the goods vehicle for transporting the taxable goods outside the State.

(c) The transporter or the person in- charge of the goods vehicle, who carries goods on behalf of a dealer, shall, in addition to the document of title to the goods, carry with him the "Original" portion of the Despatch Note and shall produce before the officer-in-charge of the last check post before the exit of the goods vehicle from Assam.

(d) The officer-in-charge of the exit check post shall retain the "Original" portion of the Despatch Note and after entering the date of crossing of the goods vehicle in the space provided therein and marking it with his seal and signature in token of having verified it, shall send it to the Superintendent of Taxes having jurisdiction over the concerned dealer.

(e) The provisions of rule 8 relating to safe custody, maintenance of accounts, transfer, surrender, loss, theft, damage, shall apply *mutatis mutandis* to Despatch Note.

(f) The dealer, at his option, in lieu of the "Despatch Note" prescribed in this rule, may apply and obtain "Tax Clearance Certificate" in Form 63 as prescribed under the Assam Value Added Tax Rules, 2005 (Assam Act No. VIII of 2005) from the Superintendent of Taxes having jurisdiction over him and produce such Tax Clearance Certificate before the officer-in-charge of the last check post for despatching the taxable goods outside the State of Assam."

**Amendment of
rule 5.**

5. In the principal Rules, in rule 5,—

(i) for sub-rule (4), the following shall be substituted, namely:-

"(4) Subject to the provisions of these rules, the provisions relating to inspection, search, seizure of goods or documents, safe custody and all matters connected therewith and incidental thereto under the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) and the rule framed thereunder shall apply *mutatis mutandis*."

(ii) sub-rule (5), shall be omitted.

**Amendment of
rule 8.**

6. In the principal Rules, in rule 8, for sub-rule (2), the following shall be substituted, namely:-

"(2) A registered dealer, who claims to have made a sale in the course of inter state trade or commerce to another registered dealer, shall furnish to the assessing authority, within the time specified in rule 12 of the Central Rules, the portion marked "Original" of the Declaration Form "C" received by him from the purchasing dealer. The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the Declaration form marked "Duplicate" retained by the selling dealer."

**Amendment of
rule 8B.**

7. In the principal Rules, in rule 8B, in sub-rule (3), for the words "at the time of making assessment" appearing in between the words "prescribed authority" and the words "the portion", the punctuation mark and words ",within the time specified in rule 12 of the Central Rules," shall be substituted.

**Amendment of
rule 8C.**

8. In the principal Rules, in rule 8C, in sub-rule (2), for the words "at the time of making assessment" appearing in between the words "prescribed authority" and the words "the portion", the punctuation mark and words ",within the time specified in rule 12 of the Central Rules," shall be substituted.

Insertion of new
rules 8EA and
8EB

9. In the principal Rules, after rule 8E, the following new rules 8EA and 8EB shall be inserted, namely:-

"8EA.(1). Any foreign diplomatic mission or Consulate or the United Nations or any other similar international body, which purchases any goods in the course of inter-state trade or commerce from a registered dealer under sub-section (3) of section 6 of the Act, shall furnish a certificate in Form 'J' referred to in sub-rule (11A) of rule 12 of the Central Rules to the selling dealer of that state. Before furnishing such certificate, the authorised officer of such foreign diplomatic mission or Consulate or the United Nations or any other similar international body shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate and make over the other two portions in the certificate marked "Original" and "Duplicate" to the selling dealer.

(2) A registered dealer who claims to have made a sale under sub-section (3) of Section 6 of the Act, shall, in respect of such claim, furnish to the assessing authority, the portion marked "Original" of the certificate in Form 'J' received by him from the authorised officer and shall also produce for inspection the portion of the certificate marked "Duplicate", if required to do so by the assessing authority.

(3) The authorised officer shall maintain the portion marked "Counterfoil" of the certificate for a period of at least three years or such further period as may be specified by the Commissioner for the purpose of verification by the assessing authority if and when necessary.

(4) The authorised officer shall keep the portion of the certificate marked "counterfoil" in safe custody and he shall be personally responsible for the loss, destruction or theft of any such certificate. He shall also produce before the assessing authority all such certificates whenever he receives such direction.

8EB. With regards to Form 'J' prescribed under sub-rule (11) of rule 12 of the Central Rules, the provisions of rule 8 relating to the authority from whom and the conditions subject to which any declaration in Form 'C' may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained and the manner in which such form may be used and such declaration may be furnished in so far as they apply to declaration in Form 'C' shall apply *mutatis mutandis*."

Amendment of
rule 8F.

10. In the principal Rules, in rule 8F, after the existing sub-rule (3), a new sub-rule (4) shall be inserted, namely:-

"(4) If a registered dealer, at the time of making an application for a declaration form under the Act, has -

- (i) defaulted in furnishing any return or returns in accordance with the provisions of law or in payment of tax due according to such return; or
- (ii) defaulted in making the payment of the amount of tax assessed, re-assessed or the penalty imposed under the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) or the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and in respect of which no orders for stay have been obtained from the competent authority under the provision of law; or
- (iii) not filed proper utilization account of any declaration form issued to him earlier; or
- (iv) possessed some adverse material or materials which has or have been found by the Superintendent of Taxes suggesting any concealment of sale or purchase or furnishing inaccurate particulars in the returns;

then the Superintendent of Taxes may, after affording the applicant an opportunity of being heard and for reasons to be recorded in writing, withhold issue of any declaration form or issue such forms in such numbers and subject to such conditions and restrictions as he may consider necessary."

Insertion of a
new rules 11A
and 11B.

11. In the principal Rules, after rule 11, the following new rules 11A and 11B, shall be inserted, namely :-

- "11A.** (1) The Commissioner may, from amongst the registered dealers who are required under rule 11 to furnish returns, select such dealers on such consideration as he may deem fit and proper, for transmitting return electronically.
- (2) The dealers so selected shall be informed, in writing, about such selection by the Commissioner.
- (3) Every dealer who has been selected under sub-rule (1) shall furnish return —
- (a) firstly, by way of transmitting the data in prescribed form either under digital signature or without any digital signature electronically to the web-site www.taxassam.co.in, in respect of return period during which such selection is made and in subsequent return periods until he is left out of such selection by the Commissioner; and
 - (b) secondly, by way of furnishing the return in paper form to the assessing authority.

11B. Where any input tax credit under the Assam Value Added Tax Act, 2003 (No. VIII of 2005) is due to a dealer in accordance

with any return required to be furnished by a registered dealer under section 29 of the said Act, such dealer may adjust the amount of such input tax credit towards any tax payable by him in accordance with return relating to same period required to be furnished by him under rule 11."

Amendment of
rule 15.

12. In the principal Rules, in rule 15, after sub-rule (4), a new sub-rule (5) shall be inserted, namely:-

"(5) Notwithstanding anything contained in sub-rule (1), a dealer may make e- payment of dues under the Act through a Designated Bank. Where the payment of tax, demand or other sum is made through e-payment, the Designated Bank shall generate e-challan through a computer network. The Designated Bank shall also forward a statement of such e-challans to the linked Treasury and a copy of such statement shall be forwarded to the Accountant General, Assam. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan:

Provided that the Commissioner may, from amongst the registered dealers, who are liable to pay tax, select such dealers on such consideration as he may deem fit and proper, for making e-payment of dues under this Act compulsorily and such dealers shall make e-payment of dues."

Amendment of
rule 17.

13. In the principal Rules, in rule 17, for the words and figures "Assam General Sales Tax Rules, 1993" the words and figures "Assam Value Added Tax Rule, 2005" shall be substituted.

Amendment
of Form
No. III.

14. In the principal Rules, for Form No. III (Return of Turnover), the following Form shall be substituted, namely :-.

**"THE CENTRAL SALES TAX (ASSAM) RULES, 1957
FORM NO. III
RETURN OF TURNOVER
(See Rule 11)**

1. Registration Number									

2. Tax Period									

3.	Indicate whether original or revised:	
4.	Name & Style of business	
5.	Address :	

Part -A

6.	Gross amount received or receivable by the dealer during the period in respect of sale of	Rs.	
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	goods including value of goods transferred outside of Assam		
7	Deduct:-		
	(a) Turnover of sales of Goods in the course of export out of India u/s 5(1)/5(2)/5(5).	Rs.	
	(b) Turnover of inter-state sales of Goods preceding the sales in course of export u/s 5(3), against Form 'H'		
	(c) Value of goods transferred outside the State u/s 6A(1), against Form 'F', to branch or depot	Rs.	
	(d) Value of goods transferred outside the State u/s 6A(1), against Form 'F' to commission agents	Rs.	
	(e) Turnover of sales of Goods in the State of Assam.	Rs.	
	Total of deduction at 7 (a+b+c+d+e)	Rs.	
8.	Turnover of inter-state sales (6 - 7)	Rs.	

Part -B

9.	Turnover of inter-state sales at 8 (From Part A)	Rs.			
10.	Deduct:-	Rs.			
	(a) Inter-state sales u/s 6(2), being subsequent sales against Form 'E-1' & 'C'	Rs.			
	(b) Inter-state sales u/s 6(3), being sales to diplomatic mission, UN, etc., against Form 'J'	Rs.			
	(c) Inter-state sales exempted u/s 8(5).	Rs.			
	(d) Inter-state sales u/s 8(6), being sales made to a dealer in Special Economic Zone against Form 'I'.	Rs.			
	(e) Inter-state sales on which no tax is payable.	Rs.			
	(f) Labour & other charges for works contract	Rs.			
	(g) Other deduction, if any.	Rs.			
	Total of deduction at 10 (a+b+c+d+e+f+g)	Rs.			
11.	Taxable inter-state sales (9-10)	Rs.			

Part -C**Sales break-up with reference to rates of taxes**

			%	%	%
12..	Taxable inter-state sales at 11 from Part B	Rs.			
13.	Deduct:-	Rs.			
	(a) Sales price of goods returned by the purchasers within a period of six months from the date of delivery thereof under section 8A (1)(b).	Rs.			

	(b) Tax collected included in turnover u/s 8A (1)(a).	Rs.			
	Total of deduction at 13 (a+b)	Rs.			
14.	Net taxable inter-state sales (12-13)	Rs.			
15.	Tax payable	Rs.			
16.	Total tax payable				
17.	Interest payable	Rs.			
18.	Penalty payable	Rs.			
19.	Aggregate amount payable(16+17+18)	Rs.			
20.	Amount paid	Rs.			
21.	Payable tax amount transferred to the corresponding VAT returns	Rs.			
22.	Excess payment, if any	Rs.			

Part -D

23 Details of amount paid				
Challan No.	Amount (Rs.)	Date of payment	Bank Name	Branch Name
Total				

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 whether
Proprietor/Karta/Partner/Director/Manager/
Chief Executive/Authorised signatory.
(Tick whichever is applicable)”

Amendment
of Form
No. V.

15. In the principal Rules, in Form No. V (Form of Appeal), for serial number 2, 7 and 8, the following shall be substituted, namely :-

“2. Under Section _____ of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005), a penalty of Rs. has been imposed on your petitioner.

7. Your Petitioner has made a return of his turnover to the office of the Superintendent under section 29 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005), and has complied with all the terms of the notice served on him by the Assessing Authority under section _____ of the said Act.

8. Your petitioner was prevented by sufficient cause from making the return required by section 29 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005), or did not receive the notice issued under section _____ of the said Act or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under section _____ of the said Act, and more particularly specified in the statement hereto annexed."

Amendment
of Form
No. X.

16. In the principal Rules, in Form No. X (Surety Bond), for the words and figures "Assam General Sales Tax Act, 1993" wherever they occur, the words and figures "Assam Value Added Tax Act, 2003" (Assam Act No. VIII of 2005)", shall be substituted.

Amendment
of Form
No. XI.

17. In the principal Rules, after Form No. X, the following new Form XI shall be inserted, namely :-

"THE CENTRAL SALES TAX (ASSAM) RULES, 1957

FORM NO. XI

DESPATCH NOTE

(See Rule 7A)

(For carrying taxable goods outside the State)

Book No.....

Sl. No.....

Date of Issue:.....

(Seal of the issuing authority.....)

To whom issued :
(Name and address of dealer with
Registration No. under the AVAT
Act and CST Act)

To
The Superintendent of Taxes,
..... Checkpost.

In accordance with the provisions of rule 7A of the Central Sales Tax (Assam) Rules, 1957, I/we hereby declare that the goods particulars of which are given below are consigned by me/us from a place within Assam by road/rail/steamer/air to a place outside Assam and I hold myself/ourselves liable for payment of tax as per provisions of law.

1. Name and address of the consignor :
2. Registration No. of the consignor under :
the AVAT Act and the CST Act. :
3. Name and address of the consignee with
Registration No. under the CST Act. :
4. Nature of Transaction: (Put tick mark against appropriate item)

- (a) Inter-state sale (c) Export outside India
 (b) Inter-state stock transfer (d) Any other nature (specify).

5. Place from which despatched :

6. Destination of the consignment :

7. Description of goods :

Commodity	Quantity	Weight	Actual or estimated value of goods

8. Consignor's invoice/challan No. & date :

9.(i) Name of transporter, carrier or transporting agent :

(ii) Consignment Note No. :

(iii) Registration No. of the vehicle :

I..... proprietor/partner/Director/Karta/Manager/Secretary do hereby declare that the facts stated above are true to the best of my knowledge and belief and nothing has been concealed.

.....
 Signature of the person
 signing the declaration

Name :

Designation:.....

Date :

Office seal :

.....
 Signature and seal of the Assessing Officer

[FOR USE IN THE CHECKPOST]

Date of crossing the Checkpost :

Register No. :

Entry No. :

.....
 Signature and seal of the in-charge, Checkpost."

H. S. DAS,

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