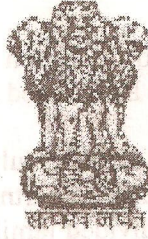


অসম ৰাজপত্ৰ



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 244 Dispur, Thursday, 30th June, 2005, 9th Asadha, 1927 (S.E.)

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

NOTIFICATION

The 30th June, 2005.

No. FTX.75/05/2 : In exercise of the powers conferred by section 13 of the Assam Taxation (Liquidation of Arrear Dues) Act, 2005(Assam Act No. XI of 2005), the Governor of Assam is hereby pleased to make the following rules, namely:-

Short title,
extent and
commencement

1(1) These rules may be called the Assam Taxation (Liquidation of Arrear Dues)Rules, 2005.

(2) They shall be deemed to have come into force on the 19th April, 2005, the date on which the Assam Taxation (Liquidation of Arrear Dues) Act, 2005 (Assam Act No. XI of 2005), came into force.

Definitions.

2.(1) In these rules, unless the context otherwise requires,--

- (a) "section" means the section of the Act;
(b) "Act" means the Assam Taxation (Liquidation of Arrear Dues) Act, 2005;
(c) "Form" means a form appended to these rules.

(2) Words and expressions used in these rules and not defined, but defined in the Act or in the relevant Acts, shall have the meanings respectively assigned to them in the Act or in the relevant Acts, as the case may be.

Manner and form of application for waiver.

- 3.(1) An application referred to in section 5 shall be made by an applicant in duplicate in Form 1 to the Designated Authority.
- (2) The application in Form 1 shall be duly filled in and signed and verified by the proprietor or, in the case of a partnership firm, by one of its partners or, in the case of a Hindu undivided family, by the Karta of such family or, in the case of a company, by the Managing Director, Director or principal officer of such company or, in the case of Government, by a duly authorised officer or, in the case of any other association of persons, by the President, Secretary, or the principal officer of such association or, in case the business has ceased to exist or has been discontinued prior to the date of coming into force of the Act, by any person who would have been competent to fill in and sign the application on behalf of the applicant if such business had not ceased to exist or had not been discontinued, or the legal heir, successor, assignee or nominee of the dealer, as the case may be, who used to carry on such business.
- (3) The application in Form 1 shall be accompanied by two copies of the order of levying tax and interest, and imposing penalty.

Presentation of the application for waiver.

- 4(1) An application for waiver may be presented to the Designated Authority by the applicant or by an agent duly authorised by him or may be sent to the said authority by registered post.
- (2) If an application for waiver is sent by registered post, the day on which such application is received by the office of the Designated Authority shall be treated as the day of its presentation.

Verification of the application for waiver

5. The Designated Authority may verify from his own records or records from the applicant, which he thinks are necessary to verify the correctness of the contents of the application:

Determination of the amount payable

- 6.(1) Where after verification of necessary records the Designated Authority is satisfied that the applicant has correctly given all the requisite information in the application made under section 5 and that such application is in order, such authority shall, in accordance with the provisions contained in sub-section (1) and sub-section (2) of section 6, determine, by an order in writing, the amount payable by the applicant for the purpose of settlement of arrear tax, penalty or interest and shall, thereupon, require the applicant, by a notice in Form 2, to pay the amount specified in such notice within thirty days from the date of receipt of such notice by the applicant:

Provided that for determination of amount payable by the applicant, the Designated Authority, shall also determine amount of further calculable interest on the involved principal amount upto the date of application within the meaning of the provision of section 6 of the Act, after giving the applicant a reasonable opportunity of being heard.

(2)The applicant shall pay the sum determined by the Designated Authority within thirty days from the date of receipt of the notice in Form 2. The Designated Authority, under exceptional circumstances, may allow an extension of time for payment of the sum determined, for a period not exceeding one month at a time; but such extension of time shall not exceed three months in total from the date of receipt of the notice by the applicant.

Certificate of waiver

7. Where the Designated Authority is satisfied that the amount required to be paid in terms of the notice in Form 2 has been fully paid by an applicant in accordance with the provisions of rule 6, such authority shall issue to the applicant a certificate of waiver in Form 3, under section 8.

Effect of Certificate of waiver

8. The Recovery Officer, on receipt of the certificate of waiver, shall treat the arrear certificate as withdrawn.

THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES) RULES, 2005

FORM 1

Application under Section 5 for Liquidation of Arrear Tax, Penalty or Interest.

(See rule 3)

To

The Designated Authority

.....
.....

I, proprietor/partner/

karta/Managing Director/Director/Principal Officer/duly authorised officer/President/

Secretary/legal heir/successor/assignee or nominee myself/on behalf of an applicant being eligible under section 4 of the Assam Taxation (Liquidation of Arrear Dues) Act, 2005, (Assam Act No. XI of 2005) hereby apply for liquidation of arrear tax, penalty or interest in dispute, under section 5 of that Act.

I furnish hereunder the required particulars :

1. Name of the applicant (here mention the name and style of the business) :
2. Address of the place/main place of business. :
3. Full postal address at which communication may be made. :

4. Number of the Certificate of Registration under the relevant Act to which the arrear tax, penalty or interest in dispute relates and the Office of Registration.
5. Period in respect of assessment of tax/imposition of penalty/determination of interest to which the application relates.
6. Particulars of the arrear certificate, if any, pending-
7. Amount of arrear

<u>Tax</u>	<u>Interest</u>	<u>Penalty</u>
Rs.	Rs.	Rs.

VERIFICATION

I,, solemnly declare that to the best of my knowledge and belief-

- a) the particulars and information given in this application are correct and complete,
- b) the amounts of arrear tax, penalty and interest shown herein- above are truly stated and relate to the relevant period as mentioned in this application and
- c) the applicant is not otherwise ineligible for making this application in terms of the provisions of the Act.

.....
(Signature)

Place:-

.....
(Name of the signatory in full)

Date :-

.....
(Status in relation to the applicant)

Copy to:-

The Recovery Officer.

.....
(Signature)

THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES) RULES, 2005

FORM 2

Notice for payment of the amount determined under sub-section (2) of section 6.

[See rules 6(1) and 7]

To
(Signatory of the application)
(Name and style of the applicant)
(Address)

With reference to your application in Form 1, dated.....for settlement of arrear tax, penalty or interest relating to the period....., received in my office on..... (date), you are hereby informed that the amount payable for settlement of arrear tax, penalty or interest in dispute has been determined by me under sub-section (2) of section 6 of the Assam Taxation (Liquidation of Arrear Dues) Act, 2000 as under :-

	<u>Tax</u>	<u>Interest</u>	<u>Penalty</u>
(a) Arrear	Rs.....	Rs.....	Rs.....
(a) (i) amount determined for settlement	Rs.....	Rs.....	Rs.....
(ii) Amount, if any, paid before making of the application for settlement	Rs.....	Rs.....	Rs.....
(c) Amount payable for settlement	Rs.....	Rs.....	Rs.....
(d) Amount already Paid	Rs.....	Rs.....	Rs.....
(e) Balance payable(if any)	Rs.....		

Now, you are hereby directed to pay the sum of Rs..... (in figures) (Rs.....)(in words) towards tax and Rs. (in figures) Rupees(in words) towards interest within thirty days from the date of receipt of this notice and to furnish a copy of the duly receipted challan showing payment of the amount, to the undersigned within fifteen days from the date of making such payment, whereupon the dispute shall be settled and a certificate of waiver shall be issued in your favour.

Date: Signature.....
 Designation.....

(Seal)

(Designated Authority)

THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES) RULES, 2005

FORM 3

Certificate of waiver issued under sub-section (1) of section 8.

(See rule 7)

THIS IS TO CERTIFY THAT on the basis of an application made by _____ (name of the signatory), on behalf of _____ (name and style of the applicant) carrying on business at _____ (address) and who is/was holding the Certificate of Registration with number _____ under the _____ (name of the relevant Act) under the _____ (name of the unit), the dispute relating to the arrear tax, penalty or interest for the assessment period has been settled under sub section (1) of section 8 of the Assam Taxation (Liquidation of Arrear Dues) Act, 2005, as per details given below :

	<u>Tax</u>	<u>Interest</u>	<u>Penalty</u>
a) Arrear	Rs.....	Rs.....	Rs.....
b) Amount determined for settlement	Rs.....	Rs.....	Rs.....
c) Amount payable for settlement	Rs.....	Rs.....	Rs.....
d) Amount paid by the applicant for settlement	Rs.....	Rs.....	Rs.....

ISSUED this _____ day of _____

Signature _____

(Seal)

Designation _____

(Designated Authority)

Copy to :

The Applicant.

The Recovery Officer.

M.K. BAROOAH,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department, Dispur.