

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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

NOTIFICATION

The 2nd May, 2005.

No. FTX.57/2005/2: In exercise of powers conferred by sub-section (4) of section 109 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) hereinafter called the Act, the Governor of Assam is pleased to frame THE ASSAM INDUSTRIES (TAX REMISSION) SCHEME, 2005 substituting the existing THE ASSAM INDUSTRIES (SALES TAX CONCESSIONS) SCHEME, 1997 for continuing the conferment of benefits being enjoyed by the eligible industrial units under the " Assam Industries (Sales Tax Concessions) Scheme, 1997", by way of remission of tax to those units in conformity with the provisions of the Act, in the manner hereinafter appearing, namely:-

1. Short title and commencement.—

- (1) The Scheme may be called the Assam Industries (Tax Remission) Scheme, 2005, hereinafter to be mentioned as the Scheme.
- (2) The Scheme shall be deemed to have come into force on 1st day of May, 2005 on which the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) comes into force.

2. Definition of Eligibility :- An industrial unit, which is or was in commercial production before the commencement of the Act and was already found eligible for exemption under the “the Assam Industries (Sales Tax Concessions) Scheme, 1997” as per the eligibility criteria of the Industrial Policy of Assam, 1997 or Industrial Policy of Assam, 2003, as the case may be, shall be treated as an eligible industrial unit:

Provided that an industrial unit shall not be eligible for any benefit under this Scheme of its own venture or joint venture, if it is a Public Sector Undertaking under the Government of India:

Provided further that the following categories of industries shall not be eligible for any benefit under this Scheme:-

1. Plywood veneer, black board, block door manufacturing unit.
2. Saw mill.
3. Roller flour mill.
4. Re-rolling mills.
5. Tea industry excepting tea factory (Bought tea leaf factory), blending and packaging units in the small sector under management having no financial involvement or stake in an established tea garden or established tea company.
6. Weigh bridge.
7. Storage (except cold storage).
8. Galvanised sheet corrugating units.
9. Marble and decorative stone cutting from slab/sheets and polishing units.
10. Paper cutting from roll paper.
11. Coal to wash coal, sized coal.
12. Conversion of plain rod to tor rod.
13. Candle stick making unit.

3. Limits of Tax remission for the eligible units:-

- (1) Where, an eligible unit registered under the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) manufactures any goods in Assam, other than those declared above as not eligible, ninety nine percent of the tax payable by such unit according to its return in respect of sales of such goods manufactured in such unit shall be eligible for remission or continued to be eligible for remission until the amount of such tax payable exceeds the un-availed quantum of monetary ceiling or the extended unexpired period of eligibility, whichever is earlier.

- (2) The un-expired period of eligibility shall be extended by applying the following formula:

Extended unexpired period of eligibility = unexpired period of eligibility X 9/7

- (3) Tax payable during the return period by an eligible unit shall be calculated according to the following formula:-

(a) Tax payable = Output Tax plus tax liability under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) minus Input Tax :

Provided that in a case where the unit is engaged in manufacture of goods taxable at the first point of sale in the Fourth Schedule of the Act, the amount of tax payable during the return period shall be the tax liability on intra-state sale and sales in course of inter-state trade or commerce.

(b) The amount of tax to be eligible for remission shall be ninety nine percent of the amount of tax payable in accordance with tax return and the balance one percent of the tax payable shall be deposited by the eligible unit into the Government Account.

4. Issue of Certificate of Entitlement by the Prescribed Authority:-

- (1) (a) The eligible industrial unit holding a Certificate of Authorisation issued under the Assam Industries (Sales Tax Concessions) Scheme, 1997, as on the date of commencement of the Act, shall make an application in format I appended to this scheme to the Prescribed Authority within one month of the commencement of the Act:

Provided that such application may be admitted by the Prescribed Authority, if he is satisfied that the unit had sufficient cause for not making the application within the said period.

- (b) On receipt of the application, the Prescribed Authority, after satisfying himself that the application is correct and complete in all respect, shall issue a Certificate of Entitlement in format II appended to this scheme in lieu of the Certificate of Authorisation ordinarily within thirty days. Such Certificate of Entitlement shall be issued for a financial year only.

- (2) (a) The eligible industrial unit but not holding a Certificate of Authorisation, as on the date of commencement of the Act, shall make an application in format I appended to this scheme to the Prescribed Authority within one month of the commencement of the Act:

Provided that such application may be admitted by the Prescribed Authority, if he is satisfied that the unit had sufficient cause for not making the application within the said period.

- (b) The unit shall take necessary steps to obtain the Eligibility Certificate and the Certificate of Authorisation as per the procedure laid down in the Assam Industries (Sales Tax Concessions) Scheme, 1997 and shall submit such certificates to the Prescribed Authority immediately on receipt of the same.

- (c) On receipt of the Eligibility Certificate and the Certificate of Authorisation, the Prescribed Authority, after satisfying himself that the application is correct and complete in all respect, shall issue a Certificate of Entitlement in format II appended to this scheme in lieu of the Certificate of Authorisation ordinarily within thirty days. Such Certificate of Entitlement shall be issued for a financial year only.
- (d) The Prescribed Authority shall withhold the issue of Certificate of Entitlement or refuse to grant it, if the application and the documents, accompanying therewith are not found to be in order and the conditions laid down for the purpose are not fulfilled or if any information furnished is not correct.
- (e) A register of the Certificate of Entitlement issued by the Prescribed Authority shall be maintained by him in format III appended to this Scheme.

5. Tax Return and Annual Return:

In accordance with the provisions of the Act and the rules framed thereunder, the eligible unit shall file tax return and annual return within the prescribed time to the jurisdictional Prescribed Authority. However such tax return and annual return shall be in the formats IV and V appended to this Scheme.

6. Renewal of Certificate of Entitlement:

The Certificate of Entitlement shall remain valid for a year only, i.e., upto the end of financial year and thereafter shall be renewed after examination of annual return for each financial year or for a fraction of financial year till the eligible industrial unit reaches the maximum permissible limit of tax remission as specified in the para 3 of the Scheme. The concerned Prescribed Authority of the area shall examine the return furnished in the format V by the eligible unit and pass necessary orders as and when the unit reaches the maximum limit of tax remission, withdrawing the Certificate of Entitlement with an intimation to the authority granting the Eligibility Certificate besides taking action, for realisation of the due taxes and for violation of provisions, if any, under the provisions of the Assam Value Added Tax Act, 2003.

7. Particulars of Certificate of Entitlement on the invoice :

The holder of the Certificate of Entitlement in the case of an eligible industrial unit shall be competent to sell his finished products in the State of Assam or in the course of inter-State trade or commerce, for which the unit shall be eligible to remission of taxes. In the tax invoice or the retail invoice, as the case may be, issued to the purchaser, the holder of the Certificate of Entitlement, in addition to his taxpayer identification number (TIN) shall also clearly mention the number and date of his Certificate of Entitlement.

8. Surrender of the Certificate of Entitlement :

If an industrial unit to which an Eligibility Certificate has been granted under this Scheme closes down or reaches the maximum limit of exemption, it shall be the duty of the unit to report within 14 days from the date of such closure in writing to the jurisdictional Prescribed Authority and the authority, which had issued the eligibility Certificate to it. Simultaneously alongwith this report, it shall also surrender the original Eligibility Certificate to the authority, which had issued the same and it shall also surrender the Certificate of Entitlement to the concerned Prescribed Authority. For any lapse or violation on the part of the industrial unit, it shall be liable for all penal actions under the provisions of the Assam Value Added Tax Act, 2003 and other laws in force.

9. Raw Materials :

The expression "raw materials" shall have the same meaning as assigned to it in clause (38) of section 2 the Act and the admissibility of input tax credit thereon as well as on other goods shall be subject to the provisions of the Act.

10. Remission of tax during the pendency of the application of Eligibility Certificate

Where an eligible unit has made an application for Eligibility Certificate in accordance with the Assam Industries (Sales Tax Concessions) Scheme, 1997 and such application has remained pending for disposal or an eligible unit which makes an application for Eligibility Certificate under this scheme, and such application remains pending for disposal, the amount of tax due according to the return under the Act shall be remitted in accordance with the provisions of this scheme subject to the production of a certificate from the authority competent to issue such Eligibility Certificate to the effect that the application of the unit for the Eligibility Certificate is under consideration. On the basis of such certificate, remission of tax can be granted for a period of six months only. If, the unit cannot obtain the Eligibility Certificate within such period of six months for reasons not attributable to it, remission of tax can be allowed for a further period not exceeding six months subject to the production of a fresh certificate from such competent authority. If, for any reason, such application for Eligibility Certificate is rejected, the unit shall, within thirty days from the date of order rejecting such application, make the payment of tax, which has been remitted pending disposal of such application for a Eligibility Certificate, along with the interest accrued thereon as per the provisions of the Act. The competent authority, which rejects the application for Eligibility Certificate of such unit, shall immediately send a copy of the order of rejection to the Prescribed Authority having jurisdiction over the unit.

11. Termination of Eligibility Certificate as well as the Certificate of Entitlement for violation of or non-compliance with any of the conditions laid down in the Scheme.

- (1) The Eligibility Certificate is granted to an industrial unit which fulfils all eligibility conditions in terms of the Assam Industries (Sales Tax Concessions) Scheme, 1997 and for the purpose of getting the Certificate of Entitlement to enable the industrial unit to enjoy the benefit of tax remission in terms of this Scheme. Violation of any condition of the eligibility or information on any of these conditions being found false at any time after the issue of the Eligibility Certificate or obtaining of such certificate by fraud or misrepresentation or suppression of facts or failure on the part of the

holder of the Certificate of Entitlement to comply with any condition, laid down in his Certificate of Entitlement or to furnish any information required by his Prescribed Authority with regard to the implementation of this Scheme shall entail the termination of both the eligibility Certificate and Certificate of Entitlement.

(2) For violation of any condition of eligibility in reference to which the Eligibility Certificate has been granted to an industrial unit as per the provisions of the Assam Industries (Sales Tax Concessions) Scheme, 1997 or it is found at any time after the issue of Eligibility Certificate to an industrial unit that the information furnished by it on any of the conditions, which had led to the issue of the Eligibility Certificate to the unit is false or it is found that the Certificate was obtained by fraud or misrepresentation or suppression of facts, the competent authority of the Industries Department of the Government of Assam, which had issued the Eligibility Certificate shall be competent to terminate the same after giving an opportunity of hearing to the holder of the Eligibility Certificate against such termination. In the event of any such termination, the competent authority shall intimate the fact of such termination forthwith to the concerned eligible industrial unit and the Prescribed Authority concerned. On receipt of such intimation, the Prescribed Authority shall cancel forthwith the Certificate of Entitlement issued to that industrial unit and require such unit to surrender the same forthwith.

(3) For failure on the part of a holder of the Certificate of Entitlement to comply with any condition, laid down in the Certificate of Entitlement, issued to him or to furnish any information required by the Prescribed Authority with regard to the implementation of this Scheme as per this Government notification, the Prescribed Authority who had issued Certificate of Entitlement shall be competent to terminate the Certificate of Entitlement, after giving an opportunity of hearing to the holder of the Certificate of Entitlement against such termination. In the event of any such termination, the Prescribed Authority shall intimate the fact of such termination forthwith to the concerned competent authority who had issued the Eligibility Certificate to this industrial unit. On receipt of such intimation the competent authority shall terminate forthwith the Eligibility Certificate, granted to the industrial unit and communicate the same to the industrial unit as well as the Prescribed Authority.

12. Savings.

Notwithstanding the substitution of the Assam Industries (Sales Tax Concessions) Scheme, 1997, all proceedings relating to the issuance of Eligibility Certificate and Certificate of Authorisation and any other proceeding under the said Scheme in respect of any period before the date of commencement of the Act may be taken or continued as if this Scheme had not been passed.

THE ASSAM INDUSTRIES (TAX REMISSION) SCHEME, 2005
FORMAT- I
[See Para 4]
APPLICATION FORM FOR GRANT OF CERTIFICATE OF ENTITLEMENT

To
The Prescribed Authority,
_____ District.

Sir,
I _____ son/wife/daughter
of Shri _____ Proprietor/Partner/Managing Director/
Director/ Manager/ Authorised Signatory of M/s _____
(name of the industrial unit), having TIN _____ under the Assam Value
Added Tax Act, 2003 and the registration certificate number _____ under
the Central Sales Tax Act, 1956, do hereby declare that :

- (i) The applicant unit is holding an Eligibility Certificate bearing number _____
dated _____ issued under the Assam Industries (Sales Tax
Concessions) Scheme, 1997 for total tax exemption of Rs. _____ for the period
from _____ to _____. (copy enclosed)
- (ii) The applicant unit is in possession of a Certificate of Authorisation bearing number
_____ dated _____ issued under the Assam
Industries (Sales Tax Concessions) Scheme, 1997 and such Certificate is renewed
upto _____ (copy enclosed).
- (3) The applicant unit has availed of tax benefit to the tune of Rs. _____ for the period
from _____ to _____ (the date of commencement of the Act). The balance tax
benefit amounting to Rs. _____ is available to the credit of the applicant unit to be
utilized up-to _____.
- (4) The applicant unit makes this application for change over from the benefit of tax
exemption under the Assam Industries (Sales Tax Concessions) Scheme, 1997 to remission
of tax under the for the remaining period from _____ to _____ and
remaining extent of benefit amount of Rs. _____, whichever is earlier.

Declaration

I/We hereby solemnly declare that the information furnished in this
application for the grant of Certificate of Entitlement for claiming the remission of tax are
correct and true to the best of my/our knowledge and belief.

Date: _____

Signatures of the Authorised Signatory

Place: _____

Name _____

Status _____

THE ASSAM INDUSTRIES (TAX REMISSION) SCHEME, 2005

FORMAT- II

[See Para 4]

CERTIFICATE OF ENTITLEMENT

Certificate of Entitlement No. _____

This is to certify that the industrial unit in the name and style of M/s _____ situated at _____ (place) having TIN _____ under the Assam Value Added Tax Act, 2003 and holding Certificate of Authorisation number _____ dated _____ under the Assam Industries (Sales Tax Concessions) Scheme, 1997 is eligible for remission of tax in accordance with the provisions of the Assam Industries (Tax Remission) Scheme, 2005.

The dealer is eligible for remission of tax to the extent of Rs. _____ within the period from _____ to _____ in respect of sale of its finished products(s) namely:- _____.

This certificate is valid from _____ to _____ subject to renewal from year to year.

Date of issue

Signature of the Prescribed Authority

Place

The certificate is renewed and the period of validity is extended as specified in columns (2) and (3) below :-

Serial No. of renewal	From (date)	To (date)	Amount of tax remitted	Initial of the Prescribed Authority with date

(* Strike out whichever is not applicable)

THE ASSAM INDUSTRIES (TAX REMISSION) SCHEME, 2005

FORMAT- III

[See Para 4(2)(d)]

REGISTER OF CERTIFICATE OF ENTITLEMENT

Sl. No.	Name and address of the person to whom issued	Name(s) of the Industrial Unit(s)	No. and date of issue of Eligibility Certificate	No. and date of issue of certificate of Entitlement	Finished product(s) manufactured by the unit(s)	Raw materials used in the unit(s)	Period of validity of Certificate of Entitlement	Remarks
1	2	3	4	5	6	7	8	9

THE ASSAM INDUSTRIES (TAX REMISSION) SCHEME, 2005

FORM- IV

[Para 5]

TAX RETURN BY AN ELIGIBLE UNIT CLAIMING REMISSION OF TAX

1.	TIN

2.	Tax period

3.	Name and style of the business	
4.	Address	
5.	(a) Name of the goods manufactured	
	(b) No. and date of Eligibility Certificate granted	
	(c). and date of Certificate of Entitlement granted	
	(d) Amount of capital investment	Rs.
	(e) Monetary ceiling	Rs.
	(f) Time limit	From _____ to _____

PURCHASES IN THE MONTH (INPUT)		Value excluding Tax	Tax Claimed
		(A)	(B)
6	Exempt or non-creditable Purchases	Rs.	
7	4% Rate Purchases	Rs.	Rs.
8	12.5% Rate Purchases	Rs.	Rs.
9	(a) 1% Rate Purchases	Rs.	Rs.
	(b) 2% Rate Purchases	Rs.	Rs.
10	(a) _____ % Rate Purchases (Fourth Schedule)	Rs.	
	(b) _____ % Rate Purchases (Fourth Schedule)	Rs.	
11	Total Amount of input tax		Rs.

SALES IN THE MONTH (OUTPUT)		Value Excluding Tax	Tax Due
		(A)	(B)
12	Exempt Sales	Rs.	
13	Zero Rate Sales – International Exports	Rs.	
14	Zero Rate Sales – Others (CST Sales)	Rs.	
15	Tax Due on Purchase of goods	Rs.	Rs.
16	4% Rate Sales	Rs.	Rs.
17	12.5% Rate Sales	Rs.	Rs.
18	(a) 1% Rate Sales	Rs.	Rs.
	(b) 2% Rate Sales	Rs.	Rs.
19	(a) _____ % Rate Sales (Fourth Schedule)	Rs.	Rs.
	(b) _____ % Rate Sales (Fourth Schedule)	Rs.	Rs.
20	Total amount of output tax		Rs.

TAX CALCULATIONS :

21	Output tax	Rs.	
22	Add/ Less : adjustment to output tax, if any (specify)	Rs.	
23	Total Output tax [(21)±(22)]		Rs.
24	Tax liability under the Central Sales Tax Act (as per separate statement)		Rs.
25	Total tax liability before adjustment of input tax credit		Rs.
26	Input tax credit on purchases	Rs.	
27	Add/Less : adjustment to input tax, if any (specify)	Rs.	
28	Net Input tax credit [(26)±(27)]		Rs.

29	Tax payable [(25) – (28)]		Rs.
30	Less: Tax remission claimed 99% of tax payable at (29)		Rs.
31	Tax payable @1% of tax payable		Rs.
32	Interest, penalty or other dues		Rs.
33	Total dues		Rs.
34	Less: sales tax deducted at source		Rs.
35	Balance due / excess paid		Rs.
36	Tax paid		Rs.
37	Refund claimed/balance carried forward to next tax period		Rs.

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)

THE ASSAM INDUSTRIES (TAX REMISSION) SCHEME, 2005

FORMAT- V

[Para 5]

ANNUAL RETURN OF REMISSION OF TAX BY ELIGIBLE UNIT

Part-A

01.	TIN	02.	Year
03.	Name and style of the business		
	Address		
	Name of the goods manufactured		

No. and date of Eligibility Certificate granted	
No. and date of Certificate of Entitlement granted	
Amount of capital investment	Rs.
Monetary ceiling	Rs.
Time limit	From _____ to _____

Part-B

04.	Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers works contract, lease etc.)	
05.	Deductions :	
	(a) Sales of goods in the course of inter-state trade or commerce (furnish a separate sheet showing sales made at different rates)	
	(b) Sales outside the State/stock transfer	
	(c) Sales of goods in the course of export out of India	
	(d) Sales in the course of import into India	
	(e) Sales in the State of exempted goods specified in the First Schedule	
06..	Turnover of sales taxable under the Assam Value Added Tax Act, 2003.	

Part-C

07. Taxable turnover of goods taxable at every point of sale and tax payable thereon as per Second Schedule, Third Schedule and Fifth Schedule

	@.....%	@.....%	@ 4 %	@ 12.5 %
Sales proceeds of taxable goods (excluding VAT)				
Less: goods returned (rule 9)				
Less: other admissible deductions (if any)				
Taxable turnover				
Tax payable				
Total amount of output tax				

Part -D

08. Determination of taxable turnover of goods taxable at the first point of sale and tax payable thereon as per Fourth Schedule

	@ %	@ %	@ %
Sales proceeds of taxable goods			
Less: Sales proceeds of goods which have been subjected to tax in the State			
Less: goods returned (rule 9)			
Less: other admissible deductions (if any)			
Taxable turnover (excluding tax)			
Output Tax payable			
Total tax payable			

Part-E

11. Determination of turnover of purchases and tax payable thereon

	@%	@%
Value of taxable goods purchase		
Add : value of opening stock		
Total		
Less : purchase value of goods sold to registered dealers within the state		
Less : value of closing stock		
Value of goods taxable at the point of last purchase in the State (excluding VAT)		
Tax payable		
Total amount of Purchase tax		

Part-F

12. Purchases of taxable goods made in the State and tax paid thereon

	@ ____ %	@ ____ %	@ 4 %	@ 12.5 %
Purchases (excluding VAT)				
Less: goods returned [Section 14(9)]				
Less: other admissible deductions				
Net Purchases				
Tax paid				
Total amount of input tax				

Part-G

13. Calculation of total tax and interest payable and paid.

	Inner column	Final amount
(a) Output tax payable as per part C	Rs.	
(b) Output tax payable as per part D	Rs.	
(c) Output tax [(a)+(b)]	Rs.	
(d) Add/ Less : adjustment to output tax, if any (specify) as per Annexure 4	Rs.	
(e) Total Output tax [(c)+(d)]		Rs.
(f) Purchase tax payable as per Part E		Rs.
(g) Central sales tax payable		Rs.
(h) Total tax payable [(e)+(f)+(g)]		Rs.
(i) Input tax credit on purchases as per Part F	Rs.	
(j) Add/ Less : adjustment to input tax, if any (specify) as per Annexure 5	Rs.	
(k) Net Input tax credit [(i)+(j)]		Rs.
(l) Tax payable [(h) - (k)]		Rs.
(m) Tax remission claimed [99% of the tax payable as per (l)]		Rs.
(n) Tax payable (1% of the tax payable)		Rs.
(o) Interest, penalty or other dues		Rs.
(p) Total dues		Rs.
(q) Less: sales tax deducted at source		Rs.
(r) Balance due / excess paid		Rs.
(s) Tax paid		Rs.
(t) Refund claimed / balance carried forward to next tax period		Rs.

DECLARATION

I, son/daughter/wife of in the capacity of of M/s. do solemnly declare that to the best of my knowledge and belief, the information given in this return and the annexures accompanying it is correct and complete in every material particular.

Date

Place

Signature

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

Annexure-I

Details of purchases and stocks (wherever possible, specify the goods)

Particulars of goods	Purchase			Receipts (Stock Transfer etc.)			Opening stock as on	Closing stock as on
	from within Assam	from outside Assam	Total	From within Assam	From outside Assam	Total		
1	2	3	4	5	6	7	8	9
A. Exempted goods (First Schedule)								
B. Goods taxable at every point of sale								
(i) Taxable @ 4 % (Second Schedule)								
(ii) Taxable @ 1% (Third Schedule)								
(iii) Taxable @ _____ % (Third Schedule)								
(iv) Taxable @ 12.5 % (Fifth Schedule)								
C. Goods taxable at the point of first sale (Fourth Schedule)								
(i) Taxable @ %								
(ii) Taxable @ %								
(ii) Taxable @ %								
D. Goods taxable at the stage of last purchase								
Taxable @ %								
Total								

Signature :

Date

Name of the person signing :

Place

Status of the person signing :

Seal. :

Annexure-II

Statement of commodity-wise details and tax payable

(This annexure is applicable only in respect of imported and manufactured goods)

Description of commodity	Gross turnover	Exempted turnover	Taxable turnover	Tax payable
1	2	3	4	5

Date.....
Place.....

Signature:
Name of the person signing:
Status of the person signing:
Seal:

Annexure-III

ACCOUNT OF MANUFACTURE, PROCESSING ETC.

	Value	Quantity
(a) Opening stock of raw materials		
(b) Purchase/Receipt of raw materials from within Assam.		
(c) Purchase/Receipt of raw materials from outside India/ Assam.		
(d) Total of raw materials		
(e) Raw materials consumed in manufacture or processing		
(f) Sale of raw materials as such		
(g) Closing stock of raw materials (d-e-f)		
(h) Goods manufactured or processed		
(i) Opening stock of finished goods		
(j) Total of finished goods (h + i)		
(k) Sale of finished goods.		
(l) Stock transfer of finished goods outside the State.		
(m) Closing stock of finished goods (j-k-l)		

Date.....
Place.....

Signature:
Name of the person signing:
Status of the person signing:
Seal:

Annexure-IV

(To be attached with the return where adjustments in Output Tax or Tax Credits are made)

Adjustments to Output Tax

Nature of Adjustment	Increase in Output Tax	Decrease in Output Tax
	(A)	(B)
Sale cancelled [Section 13(1)(a)]		
Nature of sale changed [Section 13(1)(b)]		
Change in agreed consideration [Section 13(1)(c)]		
Goods sold returned [Section 13(1)(d)]		
Other adjustments, if any (specify)		
Total		
Total net increase/(decrease) in Output Tax (A-B)		

Signature :

Date.....

Name of the person signing :

Place

Status of the person signing :

Seal. :

Annexure-V

Adjustments to Tax Credits

(+) Input tax credit carried forward from previous tax period	Rs.	
(+) Increase in input tax credit due to debit note	Rs	
(+) Input tax credit on capital goods	Rs.	
(+) Input tax credit for transitional stock	Rs.	
(+) other adjustment, if any (specify)	Rs.	
Total tax credit	Rs	
(-) Decrease in input tax credit due to credit note	Rs	
(-) Tax credit reversed/ disallowed for use of goods for purposes other than for which credit is allowed	Rs.	
(-) other adjustment, if any (specify)	Rs.	
Total net Increase / (decrease) in Tax Credits		Rs.

Signature :

Date

Name of the person signing:

Status of person signing:

Place

Seal. :

Annexure VI

Tax remission claimed/received during the previous financial years :

Sl. No.	Financial Year	Sales taxable under the Assam VAT Act	Output tax	Turnover taxable under the Central Sales Tax Act	Central Sales Tax Payable	Output tax+Central sales tax (4)+(6)	Creditable Purchase made inside Assam	Input tax	Tax liability (7)-(9)	Amount of Tax remitted	Tax paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Date

Signature :

Name of the person signing :

Place

Status of the person signing :

Seal. :

M. K. Barooah
 Commissioner & Secretary to the Government of Assam,
 Finance Department, Dispur.