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

NOTIFICATION

The 12th July, 2017

No.FTX.56/2017/39:- Whereas the Assam Goods and Services Tax Act, 2017 (Assam Act XXVIII of 2017), has come into force from 1st of July, 2017;

And whereas section 68 of the Assam Goods and Services Tax Act, 2017 authorises the State Government to prescribe documents required to be carried by a person in-charge of a conveyance as defined in sub-section (34) of section 2 of the said Act;

And whereas rule 138 of the Assam Goods and Services Tax Rules, 2017 provides that till such time the e-way bill system is developed and approved by the GST Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage;

And whereas the provision of sub-section (3) of section 75 of the Assam Value Added Tax Act, 2003 (Act No. VIII of 2005) read with sub-rule (9) of rule 41 provides for carrying of certain documents as mentioned below and sub-section (3A) of section 75 provided for:

(a) ‘Delivery Note’ in Form 61 for importation and transportation of taxable goods in Assam for re-sale and ‘Road Permit’ in Form 62 for importation and transportation of taxable goods in Assam for personal use or consumption;
(b) 'Tax Clearance Certificate' in Form 63 for despatch and transportation of taxable goods from Assam to other States and for intra-State movement;

(c) 'Transit Pass' for movement of taxable goods passing through the State of Assam;

And whereas sub-section (3A) of section 75 of the Assam Value Added Tax Act, 2003 (Act No. VIII of 2005) provides for furnishing of relevant information in electronic format online;

And whereas, in order to prevent evasion of tax and to facilitate, regulate and monitor the inter-State movement of taxable goods into Assam or outside Assam or taxable goods passing through the State of Assam, it is considered necessary to notify certain documents for furnishing of relevant information online till e-way bill system is fully developed by Goods and Services Tax Network;

Now, therefore, in exercise of the powers conferred by rule 138 of the Assam Goods and Services Tax Rules, 2017, the Governor of Assam is hereby pleased to notify that-

(a) for importation and transportation of taxable goods into the State of Assam, the person bringing such goods into the State shall furnish the relevant information through electronically generated / obtained 'GST Inward Permit', as annexed herewith in Format 1;

(b) for inter-State supply of taxable goods from Assam to other State, the person making such outward supply shall furnish the relevant information through electronically generated / obtained 'GST Outward Permit', as annexed herewith in Format 2;

(c) for transportation of taxable goods through the State of Assam, the person shall furnish relevant information through electronically obtained 'Transit Pass', as annexed herewith in Format 3 and the earlier system of issuance of Online Transit Passes and endorsement thereof in respect of taxable goods coming from other states and meant for other States but passing through the State of Assam, shall continue.

All the Formats shall be available on the official website of the Commissioner of State tax i.e. www.tax.assam.gov.in.

The Commissioner of State Tax shall, by an order, formulate the appropriate guidelines for obtaining such documents and furnishing of information.

This notification shall come into force with effect from the 7th day of July, 2017.

V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam, Finance Department.
FORMAT I

AS-GST INWARD PERMIT

PERMIT NUMBER: ............................................

CONSIGNEE DETAILS

VAT Registration No. ..........................

GST Provisional ID ..........................

Firm Name ...........................................

Firm Address ...........................................

CONSIGNOR DETAILS

GST Provisional ID ..........................

Firm Name ...........................................

Firm Address ...........................................

TRANSPORTER DETAILS

Transporter Type ..........................

Transporter Name ..........................

Transporter Registration No. ..........................

Vehicle Registration No. ..........................

Vehicle Owner Name ..........................

CONSIGNMENT DETAILS

Consignment Note No. ..........................

Consignment Note Date ..........................

Consignment Destination ..........................

Check Post Name ..........................

INVOICE DETAILS

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<th>Invoice No</th>
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DECLARATION

I/We ................................ hereby declare that I/We am/are registered under the Assam Goods and Service Tax Act, 2017 holding GST No .......................... and the above statements are true to the best of my/our knowledge and belief. I/We also undertake to duly account for the disposal of the above goods when imported and to pay tax on the supply thereof according to the provisions of the said Act and the Rules made thereunder.

Place: ..........................  

(Signature): ..........................

Date: ..........................

Status: ..........................
FORMAT 2

AS-GST OUTWARD PERMIT

PERMIT NUMBER:  

CONSIGNOR DETAILS

VAT Registration No:  
GST Provisional ID:  
Firm Name:  
Firm Address:  

CONSIGNEE DETAILS

GST Provisional ID:  
Firm Name:  
Firm Address:  

TRANSPORTER DETAILS

Transporter Type:  
Transporter Name:  
Transporter Registration No:  
Vehicle Registration No:  
Vehicle Owner Name:  

CONSIGNMENT DETAILS

Consignment Note No:  
Consignment Note Date:  
Consignment Destination:  
Check Post Name:  

INVOICE DETAILS

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<th>Invoice no</th>
<th>Invoice date</th>
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DECLARATION

I/We _____________ hereby declare that I/We am/are registered under the Assam Goods and Service Tax Act, 2017 holding GST No _____________ and the above statements are true to the best of my/our knowledge and belief. I/We also undertake to duly account for the disposal of the above goods when imported and to pay tax on the supply thereof according to the provisions of the said Act and the Rules made thereunder.

Place: _______________  
(Signature): _______________

Date: _______________  
Status: _______________
FORMAT 3

AS-GST TRANSIT PASS

Transit Pass No. __________________________ Date __________________________
Vehicle Registration No. __________________________
Transporter Name __________________________ Transporter Regn No. _________________
Manifest No. and Date __________________________
Transshipment Place of the consignment __________________________
Exact Destination of the consignment __________________________

CONSIGNMENT DETAILS

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DECLARATION

I/We ________________ hereby declare that I/We am/are registered person/transporter under the Assam Goods and Service Tax Act, 2017 holding GST/VAT No. ________________ and the above statements are true to the best of my/our knowledge and belief. I/We also undertake to surrender the transit pass with due endorsement from the exit office to the issuing authority one month from the date of its issue.

Place: ________________ (Signature): ________________

Date: ________________ Status: ________________

FOR OFFICE USE ONLY

1. Entries at entry point:
   Date: ________________
   Entry No: ________________
   Signature and Seal of the Issuing authority.

2. Entries at exit point:
   Date: ________________
   Entry No: ________________
   Signature and Seal of the endorsing authority.