



অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 166 Dispur, Tuesday, 23rd June, 2015, 2nd Asadha, 1937 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 23rd June, 2015

No. FTX.32/2015/17.- Whereas the Assam Health Infrastructure and Services Development Fund Act, 2009 has been enacted by the State Legislature to levy a cess on sales of certain goods or classes of goods for the purpose of creating, developing, maintaining or improving health infrastructure and services in Assam;

And whereas it is expedient to make rules to give effect to the provisions of the said Act;

And whereas urgent public interest is involved for establishing the Assam Health Infrastructure and Services Development Fund expeditiously:

And whereas the State Government is satisfied that circumstances exist which render it necessary for it to take immediate action to make rules without previous publication of such rules as required under proviso to sub-section (1) of section 13 of the aforesaid enactment.

Now, therefore, in exercise of the powers conferred by the proviso to sub-section 1 of section 13 of the Assam Health Infrastructure and Services Development Fund Act, 2009 (Assam Act No. XVII of 2009), the Governor of Assam is hereby pleased to make the following rules, namely:-

1. **Short title and commencement:-** (1) These rules may be called the Assam Health Infrastructure and Services Development Fund Rules, 2015.

(2) They shall come into force on the date on which the Assam Health Infrastructure and Services Development Fund Act, 2009 (Assam Act No. XVII of 2009) (as amended) comes into force.

2. **Definitions:-** (1) In these rules unless the context otherwise requires,—

- (a) "Act" means the Assam Health Infrastructure and Services Development Fund Act, 2009;
- (b) "Form" means a form appended to these rules;
- (c) "Rules" means the Assam Health Infrastructure and Services Development Fund Rules, 2015;
- (d) "month" means a calendar month;
- (e) "Quarter" means the respective quarter of the year ending on 30th June, 30th September, 31st December and 31st March.

(2) Words or expressions used without being defined in these rules, but defined in the Act or in the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) or in the Assam Value Added Tax Rules, 2005 shall have the same meanings respectively assigned to them in the Act, in the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) and in the Assam Value Added Tax Rules, 2005, as the case may be.

3. Every person liable to pay cess under the Act and registered under the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) shall be treated as a registered dealer under the Act.

4. (1) Every person liable to pay cess under the Act shall submit to the jurisdictional Assessing Authority a quarterly cess return in Form No. AHC-1, for the quarter ending 30th June, 30th September, 31st December and 31st March within the succeeding month from the date of expiry of each quarter.

(2) The cess return shall be accompanied by a receipt from the Designated Bank or a crossed cheque or a crossed demand draft for the full amount of cess payable by him as per return.

(3) Every person as mentioned in sub-rule (1) shall also submit an annual return in Form No. AHC-2 within two months after the close of the year to which the return relates.

5. The challan for payment of cess payable under sub-rule (2) of rule 4 or for payment of any other dues under the Act or the Rules shall be in Form No. AHC-3 and the amount shall be deposited into a Designated Bank.

6. Upon expiry of every financial year, the Assessing Authority shall after such enquiry and verification of accounts etc., as he may deem necessary, assess the cess payable by a person liable to pay such cess within five years of the expiry of such year.
7. Where after a person has been assessed under rule 6 for any year or part thereof, the Assessing Authority has reason to believe that such person has been under assessed, he may serve a notice on such person, and after giving him an opportunity of being heard and making such inquiry as he considers necessary, proceed to re-assess the cess payable in the case within five years of the close of the year in which the notice is served.
8. Every person liable to pay cess under the Act shall keep true and complete accounts of his business. The provisions of section 55 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005), shall apply mutatis-mutandis for the purpose of this rule.
9. The cess shall be deposited in the separate and distinct Government Head of Account No. being "0040-Taxes on Sales, Trade etc.-102-Receipts under State Sales Taxes Act-5653-Assam Health Infrastructure and Services Development Fund. The amount so deposited shall constitute the Assam Health Infrastructure and Services Development Fund.
10. The relevant rules of the Assam Value Added Tax Rules, 2005 shall mutatis-mutandis apply in respect of all such procedural and other matters incidental to carry out the purposes of the Act for which no provision has been made in these rules.

DECLARATION

I, Shri do hereby declare that the above information and particulars are true to the best of my knowledge and belief.

Place :
Date :

Signature
Full Name
Status :

The Assam Health Infrastructure and Services Development Fund Rules, 2015

Form No. AHC-1

Quarterly return of cess

[See rule 4(1)]

Quarter ending.....

Year.....

1. Name and address of the person:

2. Registration Certificate No. under the AVAT Act, 2003 :

3. Description of goods/classes of goods sold :

4. Particulars of retail packs of goods sold and cess payable :

Sl. No.	Name(s) of the goods/classes of goods sold	No. of retail packs of commodities under (2) sold	Rate of cess	Amount of cess payable	Remarks
1	2	3	4	5	6

5. Total cess payable :

6. Amount of cess paid :

7. Mode of payment- Cheque No./DD No./Challan No. and date :

8. Excess paid, if any :

DECLARATION

I, Shri, do hereby declare that the above information and particulars are true to the best of my knowledge and belief.

Place :

Date :

Signature.....

Full Name.....

Status :

The Assam Health Infrastructure and Services Development Fund Rules, 2015

Form No. AHC-2
Annual return of cess
[See rule 4(3)]

Year ending.....

Date.....

1. Nature and address of the person :

2. Registration Certificate No. under the AVAT Act, 2003 :

3. Description of goods/classes of goods sold :

4. Particulars of retail packs of goods sold and cess payable :

Sl. No.	Name(s) of the goods/classes of the goods sold	No. of retail packs of commodities under (2) sold	Rate of cess	Amount of cess payable	Remarks
1	2	3	4	5	6

5. Total cess payable :

6. Amount of cess paid :

7. Mode of payment- Cheque No./DD No./Challan No. and date :

8. Excess paid, if any :

DECLARATION

I, Shri, do hereby declare that the above information and particulars are true to the best of my knowledge and belief.

Place :

Date :

Signature.....

Full Name.....

Status :

Form No. AHC-3

CHALLAN

[See rule 5]

ORIGINAL
DUPLICATE
TRIPLICATE
QUADRUPLICATE

Challan of cess/penalty/interest/composition money/security money paid to
(Designated Bank) for the period

Head of Account :

By whom tendered	Name, address and Registration No. under VAT of the person on whose behalf money is paid	Payment description
		Tax-
		Penalty-
		Interest-
		Composition Money-
		Security Money-
		Miscellaneous-
		Total-

(Rupees) in words.

Date:-

Signature of the liable person or the tenderer

DECLARATION
For use in the Bank

Scroll No. & Date:

S. K. KHARE,

Principal Secretary to the Government of Assam,
Finance Department.