

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES::ASSAM::KAR BHAWAN  
DISPUR.GUWAHATI.

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**ORDER**

Dated Guwahati the 6 May, 2010.

No. CTS-84/2007/190 : M/s. Emami Ltd., EPIP, Amingaon, Guwahati submitted a petition under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the following issues :-

- 1) After the Assam Value Added Tax (Amendment) Rules notified vide Notification No. FTX.29/2003/Pt/27 dtd.22.02.2010, whether they have to obtain separate and distinct Registration Number for their two manufacturing units and one trading depot.
- 2) If the reply is in affirmative, then on which date the same shall be effective?
- 3) The affirmation also raises further query as regards to issuance and receipt of declaration forms for the old transactions i.e. transaction taken place prior to the amendment

Shri S.K. Sureka, tax consultant appeared on behalf of the petitioners and placed his submission. Perused the Notification No. FTX.29/2003/Pt/27 dtd. 22.02.2010 and it is clarified as follows-

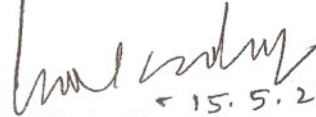
- 1) The petitioner has to obtain separate and distinct registration number for each of its two manufacturing units and one trading unit after the said amendment Rules .
- 2) The said amendment of Rule shall be effective from the date of publication of said notification in the official gazette i.e. from 22.02.2010. Therefore the petitioner shall have to obtain registration number as per the amended rule 13 of the Assam Value Added Tax Rules 2005. However if not obtained till date, the same may be obtained immediately.
- 3) The petitioner can obtain declaration forms for earlier transaction, i.e. prior to obtaining the registration number, from the original and exiting registered unit.

Sd/-Sanjay Lohiya,  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Dated Dispur, the 17<sup>th</sup> May, 2010.

Memo No. CTS-84/2007/190 -A  
Copy to :-

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. M/s. Emami Ltd., EPIP, Amingaon, Guwahati for information.

  
15.5.2010  
(M. H. A. Choudhury),  
Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.