



অসম ৰাজপত্ৰ  
THE ASSAM GAZETTE

অসাধাৰণ  
EXTRAORDINARY  
প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত  
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No. 248 Dispur, Thursday, 20th November, 2014, 29th Kartika, 1936 (S.E.)

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

NOTIFICATION

The 13th November, 2014

No.FTX.90/2004/Pt-II/65.- In exercise of powers conferred by sub-sections(3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Assam is hereby pleased to make the following rules further to amend the Central Sales Tax (Assam) Rules, 1957 hereinafter referred to as the principal Rules, namely :-

Short title and  
Commencement

- (1) These rules may be called the Central Sales Tax (Assam) (Amendment) Rules, 2014.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Insertion of  
New rule 8EC

- In the principal Rules, after rule 8EB, the following new rule 8EC shall be inserted, namely :-

"8EC. (1) Notwithstanding anything contained under the provisions of rule 8, 8A, 8B, 8C, 8E, 8EA and 8EB of these rules, application for issue of Forms of Declaration or Certificates prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be made electronically without payment of any fee in such manner and by all or such class or classes of registered dealers as may be specified by the Commissioner by notification.

(2) Subject to such conditions and restrictions as prescribed under rule 8, 8A, 8B, 8C, 8D, 8E, 8EA, 8EB, and 8F, the forms of declaration or as the case may be, the certificate as referred to in sub-rule (1) may be issued electronically by such authority and in such manner as may be specified by the Commissioner by notification, published in the Official Gazette.

(3) Procedures prescribed under rules 8, 8A, 8B, 8C, 8D, 8E, 8EA and 8EB of these rules, regarding use, custody, maintenance of records and matters incidental thereto shall **mutatis-mutandis apply** in respect of the Forms of declaration or as the case may be, the certificates issued electronically under sub-rule (2)."

Amendment of  
Rule 11A

3. In the principal Rules, in rule 11A, in sub-rule (3) (a), for the expression "[www.taxassam.co.in](http://www.taxassam.co.in)" the expression "[www.tax.assam.gov.in](http://www.tax.assam.gov.in)" shall be substituted.

**P. K. BARTHAKUR,**  
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Finance (Taxation) Department, Dispur.