

পঞ্জীভূক্ত নম্বৰ-৭৬৮/৯৭

Registered No.-768/97

অসম  ৰাজপত্ৰ
सत्यमेव जयते
THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY
প্ৰাপ্ত কৰ্তৃদ্বৰ দ্বাৰা প্ৰকাশিত
PUBLISHED BY THE AUTHORITY

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No. 293 Dispur, Tuesday, 23rd December, 2014, 2nd Pausa, 1936 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
COMMISSIONER OF TAXES, ASSAM
DISPUR, GUWAHATI
NOTIFICATION
The 23rd December, 2014

No. CTS-62/2014/53:- Whereas due to stupendous growth of e-commerce and online sale or purchase of goods during the recent times, rapidly increasing number of consignments of consumer goods taxable under the Assam Entry Tax Act, 2008 (Assam Act XII of 2008) are being imported into the local area of the State for the purpose of delivery to persons purchasing goods taxable under the said Act online for their own use or consumption;

And whereas, as empowered by section 9A of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), the Commissioner of Taxes considers it necessary to formulate the simple procedure for the collection of entry tax on entry of specified goods into any local area made through online sale or purchase as envisaged under the said section of the said Act;

Now, therefore, in exercise of the powers conferred by the provisions of section 9A of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), the undersigned is pleased to notify with prior approval of the State Government, the following procedure for collection of Entry Tax on specified goods brought into the local area of the State from places outside the State for the purpose of delivery to the concerned consumers on account of online sale or purchase:-

- (1) Every transporter, courier, agent or any other person, as the case maybe, before transporting or causing to transport specified goods liable to Entry Tax from places outside the local area of the State for the purpose of delivery to buyers in the local area pursuant to online sale or purchase shall make online data entry of the consignment before despatching the consignment after obtaining registration from the respective prescribed authority.

- (2) Such transporter shall make an application for obtaining user ID and password for online declaration of the consignments brought against online sale or purchase transaction. The application shall be in the following format annexed as Annexure I :-

Annexure-I

The Prescribed Authority,
.....

1. I/We on behalf of
M/s..... holding VAT Registration
No..... and Service Tax Registration number
..... (copy enclosed) and carrying on the economic activity of
transportation of goods into Assam do hereby apply for user ID and Password for
transportation of goods into Assam purchased through online shopping.
2. I/We hereby also apply for permission to pay entry tax on behalf of the importers of
specified goods into Assam when such goods taxable under the Assam Entry Tax
Act,2008 are brought for personal consumption or use through online sale
transaction/e-commerce.
3. I/We hereby undertake to furnish online the details of every consignment in advance in
the format as may be specified by the Commissioner of Taxes, Assam from time to time.
4. I/We hereby undertake that I/We shall make pre-payment of the entry tax, through
online system, amount as per the applicable rates of tax as specified in the Schedule
appended to the Assam Entry Tax Act,2008.
5. I/We understand that this undertaking is subject to other provisions of the Assam Entry
Tax Act, 2008.
6. I/We solemnly declare that the above statements are true to the best of my/our
knowledge and belief.
- Place..... (Signature).....

Status whether Proprietor/Karta/Partner/Manager/Authorized signatory
(Tick whichever is applicable).

- (3) Every transporter, courier, agent or any other person, as the case may be, transports or
causes to transport specified goods liable to entry tax from places outside Assam for the
purpose of delivery to buyers in the local area pursuant to online sale or purchase may
make online payment of the payable entry tax calculated on the concerned specified goods
through the payment gateway of any of the Designated Banks namely State Bank of India,
ICICI, HDFC, IDBI, United Bank of India at the time of despatch.
- (4) In respect of transportation of goods occasioned by online purchase of goods meant for
personal use or consumption, use of Road Permit shall be dispensed with subject to the
fulfillment of terms and conditions of this notification.

This notification shall come into force on the date of its publication in the Official
Gazette.

DR. RAVI KOTA,
Commissioner of Taxes, Assam,
Dispur, Guwahati.