

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 29th April, 2010

**No.FTX.35/2008/60 :-** Whereas the draft of certain rules further to amend the Assam Entry Tax Rules, 2008, hereinafter referred to as the principal Rules, which the Governor of Assam proposes to made in exercise of the powers Section 11 of the Assam Entry Tax Act, 2008 (Assam Act. XII of 2008), was published as required under sub-section (1) of said Section in the Assam Gazette, Extra-ordinary **No. 398 dated 22nd December, 2009** under notification of the Government of Assam inviting objection and suggestion from all persons likely to be affected before expiry of a period of *fifteen* days from the date of publicatioan of the said Notification in the Official Gazette.

And whereas no objection or suggestion was received from the public on the said draft.

Now, therefore, in exercise of the powers conferred by section 11 of the said Act, the Governor of Assam hereby makes the following rules, namely :-

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| Short title and commencement.    | 1. (1) These rules may be called the Assam Entry Tax (Amendment) Rules, 2010.<br>(2) They shall come into force on the date of their publication in the Official Gazette.  |
| Amendment of rule 2              | 2. In the principal Rules, in rule (2), in sub-rule (1), after clause (a), the following new clause (aa) shall be inserted, namely :-<br>“(aa) “E-payment” means payment of the payable taxes or any other amount due to State Government using electronic funds transfer services of a designated bank by instant debit of payee’s account with bank and credit to the State Government account.”   |
| Amendment of Rule 5              | 3. In the principal Rules, in rule 5, in sub-rule (4), after the existing provision, the following Explanation shall be inserted, namely :-<br>“Explanation- A receipt from designated bank may be a challan dully signed by designated bank as proof of payment or e-challan generated through computer networks as proof of payment. However, e- challan shall have to be countersigned by the dealer concerned when it is submitted along with a tax return”.   |
| Insertion of new rules 5A and 5B | 4. In the principal Rules, after rule 5, the following new rules 5A and 5B shall be inserted, namely :-<br><p style="margin-left: 40px;"><b>“5A. Selection of dealers for electronically transmitting data in filling the return referred to in rule 5 and manner in which such returns to be furnished by dealers so selected-</b></p> <p style="margin-left: 40px;">(1)The Commissioner may, from amongst the registered dealers who are required under rule 5 to furnish returns, select such dealers on such consideration as he may deem fit and proper, for transmitting data electronically.</p> <p style="margin-left: 40px;">(2) The dealers so selected shall be informed, in writing about such selection by the Commissioner.</p> <p style="margin-left: 40px;">(3) Every dealer who has been selected under sub-rule (1) shall furnish return-</p> <p style="margin-left: 80px;">(a) firstly, by way of transmitting the data in prescribed form either under digital signature or without any digital signature electronically to the web- site <a href="http://www.taxassam.co.in">www. taxassam. co. in</a>, in respect of return period during which such selection is made and in subsequent return periods until he is left out of such selection by the Commissioner, and .</p> <p style="margin-left: 80px;">(b) secondly, by way of furnishing the return in paper form to the Prescribed Authority.</p> <p style="margin-left: 40px;">(4) (a) The time limit for furnishing return electronically and in paper form shall be the same as prescribed in rule 5;<br/>(b) the date of furnishing return electronically or in paper form, whichever is later, shall be accepted as the date of furnishing such return.</p> <p style="margin-left: 40px;">(5) The provisions of rule 5 shall, mutates mutandis, apply in the manner of furnishing returns under this rule.</p> |

5B. Manner of making e-payment of dues through a designated Bank:- Notwithstanding anything contained in rule 5, a dealer may make e-payment of dues under the Act through a designated Bank. Where the payment of tax, demand or other sum is made through e-payment, the designated bank shall generate e-challan through a computer network. The designated bank shall also forward a statement of such e-challans to the linked Treasury and a copy of such statement shall be forwarded to the Accountant General, Assam. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan:

“Provided that the Commissioner may, from amongst the registered dealers, who are liable to pay, select such dealers on such consideration, as he may deem fit and proper, for making e-payment of dues under this Act compulsorily and such dealers shall make e-payment of dues”.

Amendment of Form ET-4 3. In the Principal Rules, in Form ET-4, for the existing sl.No.3, the following shall be substituted, namely :-

“3. Particulars of import and entry tax payable.

Sl. No	Names (s) of the specified goods	Import value	Rate of tax	Deductions, if any	Amount of tax payable	Remarks
1	2	3	4	5	6	7

**H. S. DAS,**

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