



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 276 Dispur, Tuesday, 9th August, 2005, 18th Sravana, 1927 (S.E.)

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

NOTIFICATION

The 8th August, 2005.

No. FTX.29/2003/12 :- Whereas the Government is satisfied that the circumstances exist which render it necessary for the Government to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, immediately without previous publication of such rules;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to make the following rules to amend the Assam Value Added Tax Rules, 2005, namely:-

Short title and commencement.

- (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2005.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of
rule 6

2. In the principal Rules, in rule 6, in the Table, at serial number 18, in column 3, for the words "excluding the powers relating to levy of tax and penalty and auction of goods" occurring after the words "all other related matters", the words "and the powers relating to imposition of penalty in respect of seizure of goods only but excluding the powers of levy of tax and auction of goods" shall be substituted.

Insertion in
rule 13

3. In the principal Rules, in rule 13, after sub-rule (16), a new sub-rule shall be inserted, namely:-

"(17) Where any dealer is engaged in different kinds of business activities and the dealer desires to have Taxpayer Identification Number (TIN) for one kind of such business activity and the General Registration Number (GRN) for the other activity, the Prescribed Authority may allow the dealer to opt for two different systems, provided such dealer maintains two separate sets of accounts in respect of each of such activities and the name and style of the business carries some distinctive mark for the different activities."

Amendment of
rule 28

4. In the principal Rules, in rule 28,—

(i) in sub-rule (1),—

(a) in clause (a), for the words "Challan in Form 25", the words "Challan in Form 24" shall be substituted;

(b) in clause (e), for the words "Challan in Form 25", the words "Challan in Form 24" shall be substituted;

(ii) in sub-rule (4), for the punctuation mark ".", occurring at the end, the punctuation mark ":" shall be substituted and thereafter following proviso shall be inserted, namely:-

"Provided that no such certificate for no deduction of tax at source shall be given in respect of sale or supply of goods taxable at every point of sale unless the supplier is a dealer registered under the Act having Taxpayer Identification Number and he produces a Challan showing the pre-payment of tax on such sale or supply transaction.";

(iii) after sub-rule (5), a new sub-rule (6) shall be inserted, namely :-

"(6) No tax under Section 47 shall be deducted when the amount paid to any dealer in respect of sales transaction of the nature specified in sub-section (1), (2) or (3) of the said section does not exceed five thousand rupees in a financial year."

**Amendment of
rule 41**

5. In the principal Rules, in rule 41,—

- (i) in sub-rule (9), in clause (vi), after the first proviso, for the punctuation mark “.”, occurring at the end, the punctuation mark “.” shall be substituted and thereafter following proviso shall be inserted, namely:-

“Provided further that the Government may, by a notification, direct that any goods vehicle crossing the Checkpost of Assam shall submit a weighment slip of goods being carried in the goods vehicle from any Weigh Bridge situated within the State.”

**Insertion of rule
47A**

6. In the principal Rules, after rule 47, a new rule 47A shall be inserted, namely:-

“47A. (1) A revision petition under section 82 may be filed in triplicate before the Commissioner in Form 78.

(2) The revision petition shall contain the following particulars, namely:-

- (a) a statement of the facts of the case;
- (b) a reference of the order or orders passed on which the revision petition is filed;
- (c) the date of communication of the order;
- (d) the grounds of revision petition and the relief sought for;
- (e) a revision petition shall be accompanied by the certified copy of order or orders to which it related and the fee as required.

(3) A revision petition shall be verified and signed in the manner prescribed in rule 13.

(4) The service of notice for hearing and the communication of the order shall be in accordance with rule 60.

(5) The Commissioner may reject a revision petition summarily, if the requirements are not complied with.”

**Amendment of
rule 61**

7. In the principal Rules, in rule 61, in the Table, in column (2), in serial number (d), after the words “Appellate Authority” the words “or upon a petition for revision” shall be inserted.

Insertion of a new Form 78

In the principal Rules, after Form 77, a new Form shall be inserted, namely:-

“THE ASSAM VALUE ADDED TAX RULES, 2005 FORM-78

Revision petition filed under section 82

[See rule 47A]

(In triplicate)

To The Commissioner of Taxes, Assam.

Dated day of200

- 1. Name and address of the petitioner.
2. Registration No.
3. Unit in which the assessment was made.
4. Assessment year.
5. Authority passing the original order in dispute.
6. Date of communication of the order against which the revision is filed.
7. Relief claimed in the revision petition
(a) Turnover determined by the Prescribed Authority if disputed.
(b) Reasons of dispute.
(c) Any other dispute and relief claimed.
8. Ground of revision in brief.

Signature

Status

SEAL

VERIFICATION

I/We..... enclose herewith the certified copy of the order and do hereby declare that the facts stated above are true to the best of my knowledge and belief.

Signature

Status

SEAL

M.K.BAROOAH Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur.