

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 164 Dispur, Friday, 29th April, 2005, 9th Vaisakha, 1927 (S.E.)

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

NOTIFICATION

The 29th April, 2005.

No. FTX.55/05/Pt/31: In exercise of the powers conferred by sub-section (3) of section 20 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam, is hereby pleased to notify "Composition Scheme for Marble dealers" (hereinafter referred to as the "Scheme") and permit a registered dealer of the State making sale of marble in the State, to pay at his option, in lieu of the amount of tax payable by him under the provisions of the Act, by way of composition, an amount at the rate of Rs.31,000/-(thirty one thousand rupees) in respect of each truck load of marble imported by him from outside the State, subject to the following conditions:-

Conditions:-

(1) The dealer who elects to compound the tax for any year under this Scheme shall submit an application in Annexure I to the Prescribed Authority, within thirty days from the commencement of the Scheme or within thirty days from the date of the commencement of his business if he commences such business after the commencement of the Scheme:

Provided that the application in every subsequent year shall be filed by 15th April of such year:

Provided further that the Prescribed Authority may, on sufficient cause and for reasons to be recorded in writing, condone the delay upto sixty days in respect of application not filed within the time stipulated in the Scheme.

(2) The application shall be signed by a person competent to sign application for registration under the Act.

(3) (i) The Prescribed Authority, after conducting such verification, as may be necessary, may permit such dealer to pay in lieu of the amount of tax payable by him during the year, in respect of which such permission is granted, an amount by way of composition as provided in this Scheme.

(ii) Such permission for composition shall be granted within thirty days from the date of the receipt of the application for the year for which the composition is applied for. The permission shall be in Annexure II and shall be valid for a particular year. Once the composition certificate is issued, the dealer during the composition period shall not be entitled to opt out of the Scheme for a part of the financial year:

Provided that in the first year where the scheme may come into force from a date which is later than the first day of the financial year, the permission for composition can be granted for the part of the year but in such a case the composition shall be effective from the first day of the next calendar month after exercising the option. The dealer shall, however, remain liable to pay tax on the sale of marble in Assam as per the regular provision of the Act for the part of the year during which composition scheme was not effective. The dealer shall also remain liable to pay tax in respect of marble imported into the State but remaining unsold on the date from which the composition is effective for him.

- (4) The dealer opting for composition scheme shall, before the expiry of the next succeeding month, submit a monthly statement showing truckwise import of consignments of marble made by him during a calendar month on the strength of each delivery note with corresponding details of consignor, bill number and date, amount and quantity. Such statement shall be accompanied by a receipt from the designated bank for the full amount of composition amount payable on his taxable import of marble during the month to which the statement relates. For delayed payments, interest will be levied as per provisions of the said Act.
- (5) The dealer opting for composition scheme shall be eligible to make purchase of goods in the course of inter state trade and commerce on the strength of declarations in Form "C" prescribed under the Central Sales Tax (Registration & Turnover) Rules, 1957. The dealer shall also be eligible to make use of "Delivery Note" (Form 61) prescribed under the Assam Value Added Tax Rules, 2005 for the purpose of importing the consignments of marble into Assam.
- (6) The dealer opting for composition of tax under this Scheme shall be subject to other provisions of the Assam Value Added Tax Act, 2003 and rules made thereunder and the terms and conditions contained in this Scheme.
- (7) The option once exercised shall be final and cannot be revoked by the dealer.
- (8) The Government reserves the right to review or amend or withdraw the scheme in the public interest, as and when deemed proper.
- (9) Any dispute arising in connection with this scheme would be settled by the Government as per provisions of the Act or the Rules and the order of the Government in this behalf shall be final.
- (10) If any difficulty arises in giving effect to the provisions of this Scheme in consequence of the transition to the Scheme from the regular provisions of the Act, the Government may by Notification in the Official Gazette make such provision as appear to it to be necessary or expedient for removing difficulty.

ANNEXURE - I

Application for permission to pay composition amount under the
"Composition Scheme for Marble dealers"

To,

The Prescribed Authority,

.....
.....

I/we.....(state/status)

..... on behalf of M/S (name and address) holding GRN dated carrying on business of marble in Assam do hereby apply for permission to pay lump sum by way of composition of tax as per the provisions of the "Composition Scheme for Marble dealers" framed under section 20 of the Assam Value Added Tax Act, 2003.

I/We hereby undertake that I/We shall regularly file monthly statement in the prescribed Form and shall pay the amount of composition due according to the provisions of the said Scheme.

I/We solemnly declare that the above statements are true to the best of my/our knowledge and belief.

Place.....
Date.....

Signature.....
Status.....

ANNEXURE-II

**Composition Certificate under the
"Composition Scheme for Marble dealers"**

Composition permission No: Dated.....

On being satisfied I hereby permit M/s. Address.....
Who holds GRNunder Assam Value Added Tax Act, 2003 to pay
composition amount in lieu of tax on the sale of Marble in the State of Assam, in accordance
with the provisions of the "Composition Scheme for Marble dealers".

This Certificate shall remain valid up to 31-3-200_.

Seal

Place :

Date :

Signature _____

Designation _____

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