



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 247 Dispur, Tuesday, 31st October, 2006, 9th Kartika, 1928 (S.E.)

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

NOTIFICATION

The 31st October, 2006.

No. FTX.55/2005/Pt-IV/31: Whereas it has been represented by various chambers of commerce and trade and professional bodies that the time limit for furnishing the copy of audit report under section 62 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) by a dealer, is insufficient to comply with, because of lack of adequate awareness among the dealers about the provisions of the said Act and thus it has become difficult to give effect to the aforesaid provisions of the Act;

And whereas the Government is satisfied that the circumstances exist which render it necessary for it to remove the said difficulty arising in giving effect to the provisions of the Act.

Now, therefore, in exercise of powers conferred by section 110 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to extend the period for furnishing the copy of audit report under section 62 of the said Act and the Annual Return connected therewith by a dealer, upto 31st December, 2006:

Provided that such extension of time shall not in any way affect the original time limit as provided under section 62 of the said Act in respect of the subsequent filing of audit report to be made after the expiry of the aforesaid extended period.

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

H. S. DAS,
Commissioner & Secretary to the Govt. of Assam,
Finance (Taxation) Department, Dispur.