

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 38 Dispur, Monday, 22nd February, 2010, 3rd Phalguna, 1931 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 22nd February, 2010

No. FTX.29/2003/Pt/27: Whereas the draft of certain rules further to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, which the Governor of Assam proposes to make in exercise of the powers under section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), was published as required under sub-section (1) of said section in the Assam Gazette, Extra-ordinary No.352 dated 3<sup>rd</sup> November, 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 thirty days from the date of publication of the said Notification in the Official Gazette.

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

Now, therefore, in exercise of the powers conferred by section 106 of the said Act, the Governor of Assam hereby makes the following rules, namely:-

### THE ASSAM VALUE ADDED TAX (AMENDMENT) RULES, 2010

Short title and commencement.

- (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2010.
- (2) They shall come into force on the date of their publication in the Official Gazette.

**Insertion of new rule 8A**

2. In the principal Rules, after rule 8, a new rule 8A shall be inserted, namely:—

“8A (1) For the purposes of explanation 2(i) under clause (b) of subsection (1) of Section 10 of the Act, the licensee of the bonded warehouse who purchases potable liquor mentioned in the Fourth Schedule, except country spirit, from another bonded warehouse within the State, the former shall furnish a declaration in Form-1A to the bonded warehouse within the State from whom he purchases potable liquor.

(2) A single form may cover all transactions of purchase made during a calendar month between two bonded warehouses. A copy of the form shall be preserved in the counterfoil by the purchasing bonded warehouse for his record and shall be produced before the Prescribed Authority on demand. Such forms shall be issued serially and chronologically.

(3) The selling bonded warehouse shall furnish such forms along with the tax return to the Prescribed Authority to claim deductions as per provisions of the Act.”

**Amendment of rule 10**

3. In the principal Rules, in rule 10, clause (b) shall be omitted.

**Amendment of rule 11**

4. In the principal Rules, in rule 11, in sub-rule (2), in clause (c),—

(i) in the elaboration of letter “T”, between the words, “sales in course of export” and punctuation mark “;”, the following words shall be inserted, namely:—

“ but shall not include sales relating to goods imported from outside Assam”

(ii) in the elaboration of letter “G”, between the words, “the exempt transactions” and punctuation mark “.”, the following words shall be inserted, namely:—

“ but shall exclude sales relating to goods imported from outside Assam”

**Amendment of rule 13**

5. In the principal Rules, in rule 13,—

(i) for the existing sub-rule (17), the following shall be substituted, namely:—

“(17) Where any dealer is engaged in different kinds of business activities and the dealer is required to obtain Taxpayer Identification Number (TIN) for one kind of such business activity but is permitted to opt for General Registration Number (GRN) for the other activity or activities, he shall be allotted TIN as well as separate and distinct GRN for each type of business activity qualifying for separate composition scheme(s) notified under the Act. The dealer shall keep separate sets of accounts in respect of each of such activities and shall submit separate returns, statements

- or communications to the concerned Prescribed Authority.”;
- (ii) after sub-rule (17), a new sub-rule (18) shall be inserted, namely—

“(18) Where any dealer sets up any additional new industrial unit(s) of production and intends to avail benefit of tax concession as per scheme announced by the Government, he shall have to file separate application for registration in Form-2 in each of such cases and shall be allotted separate and distinct Tax Identification Number (TIN) by the concerned Prescribed Authority. The dealer shall keep separate sets of accounts in respect of each of such units of production and shall submit separate returns, statements or communications to the concerned Prescribed Authority.”

**Amendment of rule 28**

6. In the principal Rules, in rule 28, in sub- rule (2),—

- (i) in clause (a) , between the words and figures “ section 47” and the word “shall”, the following words shall be inserted, namely:—

“ as and when a running bill for any completed portion of works contract becomes due for payment by the contractee” ;

- (ii) in clause (c), the punctuation mark “.”, appearing at the end of the clause shall be substituted by the punctuation mark “:” and thereafter following proviso shall be inserted, namely:—

“ Provided that where the amount payable to the contractor as per the bill, for which such application for no deduction or deduction of tax for a lower amount is applied, is more than rupees five crore the Prescribed Authority shall take prior approval of Deputy Commissioner before issuing such certificate.”

**Amendment of rule 29**

7. In the principal Rules, in rule 29, in sub- rule (1),—

- (i) in clause (a), for the words, “of the end of the relevant tax period”, appearing at the end, the following shall be substituted, namely:—

“from the date of assessment or reassessment, as the case may be”;

- (ii) in clause (g), between the words, “within the period of ninety days” and punctuation mark “,”, the following words shall be inserted, namely:—

“of claim of refund made in accordance with the provisions of clause (a) of this sub-rule”.

**Amendment of rule 60**

8. In the principal Rules, in rule 60,—

(i) in sub-rule (1), in clause (c), between the word “post” and punctuation mark “:”, the following words shall be inserted, namely: —

“ or under the certificate of posting” ;

(ii) in sub-rule (2), —

(a) between the word “post” and punctuation mark “:”, the following words shall be inserted, namely: —

“ or under the certificate of posting” ;

(b) between the word “letter” and “in”, the following words shall be inserted, namely: —

“ or a letter posted under the certificate of posting”.

**Insertion of new Form-1A**

9. In the principal Rules, after Form-1, a new Form-1A shall be inserted, namely: —

**“THE ASSAM VALUE ADDED TAX RULES, 2005  
FORM-1A [See Rule 8A(1)]**

**CERTIFICATE TO BE FURNISHED BY THE LICENSEE  
OF THE BONDED WAREHOUSE**

Counterfoil	Original copy
Book No. ....Serial No.	Book No..... Serial No.
<p>Certified that the commodity purchased from the selling licensee bonded warehouse M/s.....as per Bill/Cash Memo, stated below during the month ending..... shall be sold by us in a manner which will be subject to levy of tax under the Assam Value Added Tax Act, 2003 or under the Central Sales Tax Act, 1956 and we shall pay tax according to the provisions of the said Acts and the rules made thereunder . It is further certified that if the goods or any portion of the goods so purchased under this declaration, are subsequently sent outside the State other than by way of sale in course of inter state trade or commerce, we shall pay tax on the turnover of purchase of such goods as per the provision of the Assam Value Added Tax Act, 2003.</p> <p>(Signature) Status Name and address of the purchasing Bonded Warehouse</p>	<p>Certified that the commodity purchased from the selling licensee bonded warehouse M/s.....as per Bill/Cash Memo, stated below during the month ending..... shall be sold by us in a manner which will be subject to levy of tax under the Assam Value Added Tax Act, 2003 or under the Central Sales Tax Act, 1956 and we shall pay tax according to the provisions of the said Acts and the rules made thereunder . It is further certified that if the goods or any portion of the goods so purchased under this declaration, are subsequently sent outside the State other than by way of sale in course of inter state trade or commerce, we shall pay tax on the turnover of purchase of such goods as per the provision of the Assam Value Added Tax Act, 2003.</p> <p>(Signature) Status Name and address of the purchasing Bonded Warehouse</p>

Bill/Cash Memo No. Date	Commodity	Quantity	Amount

Amendment of Form-13

10. In the principal Rules, in Form-13,—

(i) for the existing Part-A, Part-C, Part-D and Tax calculation, the following shall be substituted, namely:—

**“PART-A**

<b>PURCHASES IN THE MONTH (INPUT)</b>		<b>Value excluding Tax</b> (A)	<b>Tax Claimed</b> (B)
6	(a) Non-Creditable Exempt. Purchase/Receipt	Rs.	
	(b) Non-Creditable Inter-State Purchases/Receipts	Rs.	
	(c) Non creditable Schedule .IV Purchase/Receipt	Rs.	
	(d) Schedule-IV Purchase/Receipt creditable under section 10(1A).	Rs.	
7	1 % Rate Purchase	Rs.	Rs.
8	4% Rate Purchases	Rs.	Rs.
9	5% Rate Purchase	Rs.	Rs.
10	13.5% Rate Purchases	Rs.	Rs.
11	Total Amount of input tax		Rs.

**PART-C**

<b>SALES IN THE MONTH (OUTPUT)</b>		<b>Value Excluding Tax</b> (A)	<b>Tax Due</b> (B)
12	Exempt Sales	Rs.	
13	Zero Rate Sales – International Exports	Rs.	
14	Zero rate Sales – Other (CST Sales)	Rs.	
15	Other Exempt Sales	Rs.	
16	Tax Due on Purchase of goods		
	(a) 1% Rate Purchase	Rs.	Rs.
	(b) 2 % Rate Purchase	Rs.	Rs.
	(c) 4 % Rate Purchase	Rs.	Rs.
	(d) 5% Rate Purchase		
	(e) 9% Rate Purchase	Rs.	Rs.
	(f) 12% Rate Purchase	Rs.	Rs.
	(g) 12.5% Rate Purchase		
	(g) 13.5% Rate Purchase	Rs.	Rs.
	(h) 16.5% Rate Purchase	Rs.	Rs.
	(i) 22% Rate Purchase	Rs.	Rs.
(j) 27% Rate purchase	Rs.	Rs.	
(k) 27.5% Rate Purchase	Rs.	Rs.	
17	1 % Rate Sales	Rs.	Rs.
18	4% Rate Sales	Rs.	Rs.
19	5 % Rate Sales		
20	13.5% Rate Sales	Rs.	Rs.
21	Output Tax		

**PART-D****SALES IN THE MONTH**

		Value Excluding Tax	Tax Due
22	(a) 1% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(b) 2 % Rate Sales (Fourth Schedule)	Rs.	Rs.
	(c) 4 % Rate Sales (Fourth Schedule)	Rs.	Rs.
	(d) 9% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(e) 12% Rate Sales (Fourth Schedule)		
	(e) 12.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(f) 16.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(g) 22% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(h) 27.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(i)(i) 27% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(ii) Less set off for tax paid on proportionate purchase value of goods sold under section 10(1A).	Rs.	Rs.
	(iii) Tax due [(i) – (ii)].		Rs.
	(j) Pre-owned cars (Rs.3,000/- per car)		Rs.
	(k) Pre-owned cars (Rs.5,000/- per car)		Rs.
	(l) Tax paid sales	Rs.	
23	Output Tax		Rs.

**TAX CALCULATION:**

24	Output tax [Part C(21)+ Part D(23)]	Rs.	
25	Add/Less : adjustment to output tax, if any (specify)	Rs.	
26	Total Output tax [(24)+/-(25)]		Rs.
27	Input tax credit on purchases	Rs.	
28	Add/Less : adjustment to input tax, if any (specify)	Rs.	
	Add : ITC balance brought forward from previous period	Rs.	
29	Net Input tax credit [(27)+/-(28)]		Rs.
30	Tax payable [(26)-(29)]		Rs.
	ITC balance carried forward to next period [(29)-(26)]	Rs.	Rs.
31	(a) Interest payable		Rs.
	(b) Penalty payable		Rs.
32	Aggregate amount payable		

(ii) the existing Part-B, shall be omitted.

**Amendment of Form-30**

11. In the principal Rules, for the existing Form-30, the following shall be substituted, namely: —

“THE ASSAM VALUE ADDED TAX RULES, 2005  
FORM-30

[See Rule 28(2)(a)]

APPLICATION FOR GRANT OF A CERTIFICATE UNDER CLAUSE (b)  
OF SUB-SECTION (1) OF SECTION 47, FOR NO DEDUCTION OF TAX OR DEDUCTION  
OF TAX ON A LOWER AMOUNT.

To

The Prescribed Authority, .....

I, .....(name of Proprietor/Partner/Director/Manager, Secretary, Officer-in-charge) of M/s. ...., who is undertaking the activity of execution of Works Contract holding TIN ..... under the Assam Value Added Tax Act, 2003, do hereby

apply for certificate of lower deduction of tax at source/ no deduction of tax at source, as per the provisions of clause (a) of sub-rule (2)rule 28 of the Assam Value Added Tax Rules, 2005 on the bill(s) becoming due for payment in relation to the works contract No.....

The necessary details are as under: -

1. Name and full address of the Contractee:
2. Place where the Contract is executed:
3. Period involved for completion of Contract:
4. Total value of the contract
5. (a) Payment already made to the contractor  
(b) Tax deduction made therein
6. Bill(s) no.(s) and date and value (i)  
(ii)
7. Total amount payable:
8. Value of labour and service component in the bills:
9. Net taxable amount (7-8):
10. Output tax:
11. Input tax credit claimed, if any:
12. Tax payable to be deducted in respect of bill(s)(10-11):
13. No tax liability with reasons:

I solemnly declare that the above information is correct to the best of my knowledge and belief.

Date :

Signature of the applicant/

Place :

Authorised person and full address with Official seal.”

Amendment of Form-31

12. In the principal Rules, for the existing Form-31, the following shall be substituted, namely:-

“THE ASSAM VALUE ADDED TAX RULES, 2005  
FORM-31

[See Rule 28(2)(c)]

CERTIFICATE RELATING TO LOWER DEDUCTION OF TAX AT SOURCE/NO DEDUCTION

Certificate No.

Office Address :

Date :

1. An application in Form 30 has been received from M/s. ....on date....
2. After going through the bill(s), papers, documents furnished by the applicant, I am satisfied to certify that the amount of tax deductible at source in respect of the bill(s) pertaining to works contract No..... is as under:

<u>Description of bill(s)</u>	<u>Value</u>	<u>Amount deductible at source</u>
(i)		
(ii)		

- 3. That nothing in the said certificate shall affect the tax liability of the dealer under the Act.

Seal :  
Place :  
Date :

Signature and Designation of Prescribed Authority.”

**H. S. DAS,**

Principal Secretary to the Government of Assam,  
Finance Department, Dispur.