



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 93 Dispur, Friday, 18th March, 2011, 27th Phalguna, 1932 (S.E.)

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

## NOTIFICATION

The 18th March, 2011

No. FTX.55/2005/Pt-II/121: In exercise of the powers conferred by sub-section (1) of section 54 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) and sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Assam is hereby pleased to make the following Scheme to amend the Assam Industries (Tax Exemption) Scheme, 2009 (hereinafter referred to as the principal Scheme), published in the Assam Gazette Extraordinary dated 03.11.2009 vide Notification No. FTX.66/2009/2 dated 03.11.2009, namely:—

Short title and commencement.

1. (1) This Scheme may be called the Assam Industries (Tax Exemption) (Amendment) Scheme, 2011.
- (2) It shall come into force on the date of its publication in the official Gazette.

Substitution of Annexure-X.

2. In the principal Scheme, for the existing Annexure-X, the following shall be substituted, namely:—

### “THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2009

Annexure-X

[Para-6]

#### TAX RETURN BY AN ELIGIBLE UNIT CLAIMING EXEMPTION OF TAX

1.	TIN	2.	Tax period
3.	Name and style of the business		
4.	Address		

5	(a) Name of the goods manufactured	
	(b) No. and date of Eligibility Certificate granted	
	(c) No. & date of Certificate of Entitlement granted	
	(d) Amount of fixed capital investment	Rs.
	(e) Monetary ceiling	Rs.
	(f) Time limit	From _____ to _____

**PART-A**

<b><u>PURCHASES IN THE MONTH (INPUT)</u></b>		<b><u>Value excluding Tax</u></b>	<b><u>Tax Claimed</u></b>
		(A)	(B)

<b><u>PURCHASES IN THE MONTH (INPUT)</u></b>		<b><u>Value excluding Tax</u></b>	<b><u>Tax Claimed</u></b>
		(A)	(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.	
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><u>SALES IN THE MONTH (OUTPUT)</u></b>		<b><u>Value Excluding Tax</u></b>	<b><u>Tax Due</u></b>
		(A)	(B)

<b><u>SALES IN THE MONTH (OUTPUT)</u></b>		<b><u>Value Excluding Tax</u></b>	<b><u>Tax Due</u></b>
		(A)	(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	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 [(17)+(18)+(19)+(20)]		

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

<b><u>SALES IN THE MONTH</u></b>		<b><u>Value Excluding Tax</u></b>	<b><u>Tax Due</u></b>
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<b><u>SALES IN THE MONTH</u></b>		<b><u>Value Excluding Tax</u></b>	<b><u>Tax Due</u></b>
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)		
	(f) 12.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(g) 16.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(h) 22% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(i) 27.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(j) 27% Rate Sales (Fourth Schedule)	Rs.	Rs.
23	Output Tax		Rs.

**PART-E****TAX CALCULATIONS :**

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	Tax liability under the Central Sales Tax Act (as per separate statement)		Rs.
28	Total tax liability before adjustment of input tax credit [(26) + (27)]		Rs.
29	Input tax credit on purchases	Rs.	
30	Add/Less : adjustment to input tax, if any (specify)	Rs.	
	Add: ITC balance brought forward from previous period		
31	Net Input tax credit [(29)±(30)]		Rs.
32	Tax payable [(28) – (31)]		Rs.
	ITC balance carried forward to next period [(31)-(28)]		
33	Less: Tax exemption claimed 99% of tax payable at (32)		Rs.
34	Tax payable [(32) – (33)] + Part-C(16)		Rs.
35	Interest, penalty or other dues		Rs.
36	Total dues		Rs.

**PART-F**

37	Less: sales tax deducted at source		Rs.
38	Tax paid		Rs.
39	Balance due/excess paid		Rs.
40	Refund claimed		Rs.

(The eligible unit shall submit particulars in Part-G to Part-N quarterly covering transactions made during the quarter)

**PART-G**

List of purchases against tax invoices from registered dealers within the State.

Sl No.	Name of selling dealer	TIN of selling dealer	Total No. of Tax Invoices dealer-wise	Commodity(ies)	Total value excluding tax	Tax claimed
1.						
2.						
3.						
Total						

**PART-GG**

List of purchases in course of Inter-State trade and commerce.

Sl No.	Name of the selling dealer with address	TIN of selling dealer	Commodity	Total No. of bills/invoices	Purchase value excluding tax	CST
1.						
2.						
Total						

**PART-H**

Details of credit notes received against purchases from registered dealers within the State

Sl No.	Name of selling dealer	TIN of selling dealer	Total No. of Credit Notes received dealer-wise	Commodity(ies)	Total amount excluding tax	Tax involved
1.						
2.						
3.						
Total						

**PART-I**

List of stock transfer consignments received from other States

Sl No.	Name of the transferee	Commodity(ies)	Total proforma invoice value	No. of consignments or railway receipts
1.				
2.				
3.				
Total				

**PART-J**

List of sales to registered dealers within the State

Sl No.	Name of purchasing dealer	TIN of purchasing dealer	Total No. of Tax Invoices dealer-wise	Commodity(ies)	Total value excluding tax	Tax
1.						
2.						
3.						
Total						

**PART-K**

Details of credit note issued for sales to registered dealers within the State

Sl No.	Name of purchasing dealer	TIN of purchasing dealer	Total No. Credit Notes dealer-wise	Commodity(ies)	Total amount excluding tax	Tax
1.						
2.						
3.						
Total						

**PART-L**

List of stock transfer consignments sent to other States

Sl No.	Name of the transferor	Commodity(ies)	Total proforma invoice value	No. of consignments or railway receipts
1.				
2.				
3.				
Total				

**PART-M**

List of sales in course of Inter-State trade and commerce.

Sl No.	Name of the purchasing dealer with address	TIN of purchasing dealer	Commodity (ies)	No. of consignment notes or railway receipt	Sale value excluding CST	CST
1.						
2.						
3.						
Total						

**PART-N**

List of sales in export/in the course of export/to unit in SEZ

Sl No.	Name of purchasing dealer	Country of the purchasing dealer	Commodity (ies)	Sale value	No. of consignment notes or railway receipts.
1.					
2.					
3.					
Total					

DECLARATION

I, ..... do solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from ..... to .....

It is further solemnly declared that all sales are vouched for and during month .....nos. of cash memos and .....nos. of credit memos are issued to the customer as per proper format.

(Signature) .....  
Status whether  
Proprietor/Karta/Partner/Director/Manager/  
Chief Executive/Authorised signatory.  
(Tick whichever is applicable)"

**H. S. DAS,**  
Principal Secretary to the Govt. of Assam,  
Finance Department, Dispur.