

অসম  ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 92 দিশপুৰ, শুক্ৰবাৰ, 18 মাৰ্চ, 2011, 27 ফাগুন, 1932 (শক)  
No. 92 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/115: In exercise of the powers conferred by sub-section (4) of section-109 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to make the following Scheme to amend the Assam Industries (Tax Remission) Scheme, 2005 (hereinafter referred to as the principal Scheme), published in the Assam Gazette Extraordinary dated 02.05.2005 vide Notification No. FTX.57/2005/2 dated 02.05.2005, namely:—

- Short title and commencement.**
- (1) This Scheme may be called the Assam Industries (Tax Remission) (Amendment) Scheme, 2011.
  - (2) It shall come into force on the date of its publication in the Official Gazette.
- Substitution of Format-IV.**
- In the principal Scheme, for the existing Format-IV, the following shall be substituted, namely:—

### “THE ASSAM INDUSTRIES (TAX REMISSION) SCHEME, 2005

Format-IV

[Para-5]

#### TAX RETURN BY AN ELIGIBLE UNIT CLAIMING REMISSION 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 capital investment                     | Rs.                 |
|   | (e) Monetary ceiling                                 | Rs.                 |
|   | (f) Time limit                                       | From _____ to _____ |

**PART-A**

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

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

|    |  | <b>Value Excluding Tax</b> | <b>Tax Due</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 remission claimed **% of tax payable at (32)/admissible fraction of tax payable. (32) |     | Rs. |
| 34 | Tax payable [(32) – (33)]   |     | Rs. |
| 35 | Interest, penalty or other dues   |     | Rs. |
| 36 | Total dues  |     | Rs. |

\*\*Strike out whichever is not applicable.

**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.           |                           |                          |                                    |                |                            |     |
|              |                           |                          |                                    |                |                            |     |
| <b>Total</b> |                           |                          |                                    |                |                            |     |

**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.           |                        |                |                              |   |
|              |                        |                |                              |   |
| <b>Total</b> |                        |                |                              |   |

**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.           |  |                          |                 |   |                          |     |
|              |  |                          |                 |   |                          |     |
| <b>Total</b> |  |                          |                 |   |                          |     |

**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.           |                           |                                  |                 |            |   |
|              |                           |                                  |                 |            |   |
| <b>Total</b> |                           |                                  |                 |            |   |

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.