

অসম



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THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 405 Dispur, Tuesday, 20th December, 2005, 29th Agrahayana, 1927 (S.E.)

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

NOTIFICATION

The 20th December, 2005.

No. FTX.55/2005/28-- In exercise of the powers conferred by sub-section (1) of Section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principle Rules, namely :-

Short title and commencement.

1. (1) These rules may be called the "Assam Value Added Tax (Second Amendment) Rules, 2005.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 14

2. In the principal Rules, in rule 14, in the sub-rule (3), at the end, for the punctuation mark ".", the punctuation mark ":" shall be substituted and thereafter the following proviso shall be inserted, namely :-

"Where the amount of security to be refunded exceeds one lakh rupees but does not exceed three lakh rupees, the Prescribed Authority shall take prior approval of the Deputy Commissioner before sanctioning such refund. The Deputy Commissioner shall communicate his approval ordinarily within twenty-one days of the receipt of the proposal for refund from the Prescribed Authority. Where the amount to be refunded exceeds three lakh rupees, the Prescribed Authority shall send the proposal of refund to the Commissioner directly for his approval before sanctioning such refund. The Commissioner shall accord his approval ordinarily within twenty-one days of the receipt of the proposal for refund from the Prescribed Authority".

M. K. BAROOAH,

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