



অসম ৰাজপত্ৰ
THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 143 Dispur, Tuesday, 2nd June, 2015, 12th Jaistha, 1937 (S. E.)

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

NOTIFICATION

The 2nd June, 2015

No. FTX.29/2003/Pt.-I/25.- Whereas the Government is going to introduce on-line issuance of statutory Forms within a short time; and whereas necessary amendment in the Rules is required to be made urgently before on-line issuance of the said Forms. Therefore the Government is satisfied that the circumstances exist which render it necessary for it to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, immediately without previous publication of such rules as authorised under the proviso to sub-section (1) of section 106 of the Assam Value Added Tax Act, 2003 (Assam Act-VIII of 2005);

Now, therefore, 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. namely:-

Short title and commencement.

- (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2015.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of Form 13

- In the principal Rules, in Form-13, ---
 - the words and brackets "(Dealer shall submit particulars in Part-G to Part-N quarterly covering transactions made during the quarter)" appearing after Part-FF shall be omitted.
 - for the existing Part-G, Part-GG, Part-H, Part-I, Part-J, Part-K, Part-L, Part-M and Part-N, the following shall be substituted, namely: ---

"PART-G

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

Sl No.	Name of selling dealer	TIN of selling dealer	Tax invoice numbers and date		Commodity(ies)	Value excluding tax	Tax claimed
			Sl. No	Number and date			
1			1.				
			2.				
			3.				
			...				
2			1.				
			2.				
			3.				
			...				
Total							

PART-GG

List of purchases in course of inter-state trade and commerce.

Sl No.	Name of selling dealer with address	TIN of selling dealer	Bill/Invoice number and date		Commodity(ies)	Total value
			Sl. No	Number and date		
1			1.			
			2.			
			3.			
			...			
2			1.			
			2.			
			3.			
			...			
Total						

PART-H

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

Sl No.	Name of selling dealer	TIN of selling dealer	Credit Note numbers and date		Purchase bill/Invoice No. and date	Total amount excluding tax	Tax involved
			Sl. No	Number and date			
1			1.				
			2.				
			3.				
			...				
2			1.				
			2.				
			3.				
			...				
Total							

PART-I

List of stock transfer consignments received from other states.

Sl No.	Name of the transferor with address	TIN of the transferor	Proforma invoice numbers and date		Commodity(ies)	Value (Rs.)
			Sl. No	Number and date		
1			1.			
			2.			
			3.			
			...			
2			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	Tax invoice numbers and date		Commodity(ies)	Sale value excluding tax	Tax
			Sl. No	Number and date			
1			1.				
			2.				
			3.				
			...				
2			1.				
			2.				
			3.				
			...				
Total							

PART-K

Details of credit notes issued against sales returned to registered dealers within the State.

Sl No.	Name of purchasing dealer	TIN of purchasing dealer	Credit Note numbers and date		Sale bill/Invoice No. and date	Total amount excluding tax	Tax
			Sl. No	Number and date			
1			1.				
			2.				
			3.				
			...				
2			1.				
			2.				
			3.				
			...				
Total							

PART-L

List of stock transfer consignments sent to other states.

Sl No.	Name of the transferee with address	TIN of the transferee	Proforma invoice numbers and date		Commodity(ies)	Value (Rs.)
			Sl. No	Number and date		
1			1.			
			2.			
			3.			
			...			
2			1.			
			2.			
			3.			
			...			
Total						

PART-M

List of sales in course of inter-state trade and commerce.

Sl No.	Name of purchasing dealer with address	TIN of the purchasing dealer	Bill/ invoice numbers and date		Commodity(ies)	Sale value excluding Central Sales Tax (CST)	Central Sales Tax (CST)
			Sl. No	Number and date			
1			1.				
			2.				
			3.				
			...				
2			1.				
			2.				
			3.				
			...				
Total							

PART-N

List of sales in exports/in course of export/to unit in Special Economic Zone (SEZ)

Sl No.	Name of the purchasing dealer with address	Country of the purchasing dealer, if applicable	Invoice numbers and date		Commodity(ies)	Value (Rs.)
			Sl. No	Number and date		
1			1.			
			2.			
			3.			
			...			
2			1.			
			2.			
			3.			
			...			
Total						

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