



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 439 দিশপুৰ, বৃহস্পতিবাৰ, 27 চেপ্তেম্বৰ, 2012, 05 আৰ্হিন, 1934 (শক)

No. 439 Dispur, Thursday, 27th September, 2012, 5th Asvina, 1934 (S.E.)

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

NOTIFICATION

The 24th September, 2012

No.FTX.29/2003/71:- 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 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.298 dated 28th June, 2012 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:-

Short title and commencement

1. (1) These rules may be called the Assam Value Added Tax (Third Amendment) Rules, 2012.
(2) They shall come into force on the date of their publication in the Official Gazette.

Substitution of Rule 43

2. In the principal Rules, for the existing rule 43, following shall be substituted, namely:-

"Procedure for importing goods through Rail, River, Air or Post under section 77(2)

43. (1) The taxable goods imported into the State from a place outside the State by any means such as through railways or airways or any other mode, as specified in sub-section (2) of

- Section 77, shall have to be accompanied with the "Delivery Note" in Form-61 or "Road Permit" in Form-62, as may be applicable in the case of the importing dealer/person, the relevant railway receipt, bill of lading, air note or such other document prescribed in rule 41, as applicable *mutatis mutandis* in the case.
- (2) The Prescribed Authority shall on being satisfied about the correctness of the statements made and particulars contained in the declaration in Form-61 or Form-62, as the case may be, countersign the railway receipt, bill of lading or such other documents, as the case may be, and shall affix his official seal thereon. The Prescribed Authority shall also endorse the Original and duplicate foils of the Form-61 or Form-62, as the case may be, with his seal and signature with date. The Duplicate foil of the Forms shall thereupon be returned to the dealer and the Original foil shall be retained by the concerned Prescribed Authority.
- (3) Such transporter shall not deliver the consignment of such goods taxable under the Act., unless the relevant consignment note, railway receipt., air note or bill of lading bears an endorsement from the concerned Prescribed Authority as mentioned above to the effect that the delivery of the goods has been allowed.
- (4) The provisions of rule 41 shall also be applicable *mutatis mutandis* for importing goods through Rail, River, Air or post under Section 77(2).
- (5) In case despatch of any taxable goods to a person outside the State by any mode other than through road transport such as through Rail, Air, Sea, Post or Courier, the dealer shall obtain a valid tax clearance certificate and furnish the details according to invoice/delivery challan, railway receipt, bill of lading or any document of this nature to the appropriate Prescribed Authority that the goods have been dispatched for a destination outside the State other than by road. The Prescribed Authority shall keep such details in the assessment file of the dealer.

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