



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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No. 296 Dispur, Thursday, 28th June, 2012, 7th Asadha, 1934 (S.E.)

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

NOTIFICATION

The 25th June, 2012

No.FTX.29/2003/Pt-1/13.-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.406 dated 16th November, 2011 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 some objections and suggestions were received from the public on the said draft, which were examined and taken into consideration by the Government.

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

Amendment of rule 17

- In the principal Rules, in rule 17, in sub-rule (1), for the words, figure, brackets and punctuation mark, "Rupees 20 (twenty) lakhs," appearing between the words "in any assessment year exceeds" and "shall furnish", the words, figure, brackets and punctuation mark, "Rupees 40 (forty) lakhs," shall be substituted.

Amendment of rule 17B

- In the principal Rules, in rule 17B,—
 - in sub-rule(3), in clause (a), for the alphabets, words and punctuation mark "www.taxassam.co.in" the alphabets, words and punctuation mark "www.taxassam.in" shall be substituted.
 - for the existing sub-rule (4), the following shall be substituted, namely:—

“4(a) The time limit for furnishing return electronically shall be same as prescribed in rule 17;

(b) the dealer shall furnish return in paper form, as prescribed in clause (b) of sub-rule (3), within 30 days from the date of filing return electronically for a particular month/quarter/year.”.

Amendment of rule 41

4. In the principal Rules, in rule 41, in sub-rule (12), after existing clause (xi), the following new clauses (xii) and (xiii) shall be inserted, namely: —

“(xii) A Road Permit in Form-62 in respect of which a report of loss or damage has been received by the jurisdictional Prescribed Authority shall stand invalid. The Prescribed Authority shall inform the details of such Forms to the Commissioner and to the Officer in charge of the Check posts. On receipt of report of the loss, theft or damage, the said authority shall call upon the dealer to furnish a reasonable security by way of an indemnity bond in respect of each lost form separately or in respect of all the lost forms collectively to safeguard against their misuse.

(xiii) The Commissioner shall from time to time publish in the Official Gazette, the particulars of the Road Permit in respect of which a report has been received about loss, theft or damage.”

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