



ৱাজগ্ৰ

THE ASSAM GAZETTE

অসাধাৰণ EXTRAORDINARY প্ৰাপ্ত কৰ্ত্ত্ত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

নং 89 দিশপুৰ, শনিবাৰ, 29 মাৰ্চ, 2008, 9 চ'ত, 1930 (শক)

No. 89 Dispur, Saturday, 29th March, 2008, 9th Chaitra, 1930 (S.E.)

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

NOTIFICATION

The 29th March, 2008

No. FTX.55/2005/Pt-II/96: 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 propose to make 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), was published as required in the Assam Gazette, Extra-ordinary No.345 dated 15th November, 2007 under notification of the Government of Assam inviting objections or suggestion from all persons likely to be affected thereby before the expiry of a period 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 which were duly considered by the Government of Assam.

Now, therefore, in exercise of the powers conferred by section 106 of the said Act, the Governor of Assam is hereby pleased to make the following rules, namely:-

Short title and commencement.

- 1. (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2008.
 - (2) They shall come into force on and from 1st April, 2008.

Amendment of rule 17

2. In the principal Rules, in rule 17, in sub-rule (1), for the words, figure and brackets "Rupees 3(three) lakhs", the words, figure and brackets, "Rupees 10(ten) lakhs" shall be substituted.

Amendment of Form-13

3. In the principal Rules, in Form-13, after Part-F, the following new Parts-G, H, I, J, K, L, M and N shall be inserted, namely:—

"(Dealer 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.		01		PENERINE WILL	*	
3.		11.120	TIUA MIL	'a wancalay		
		(803) OF GIT 78	S O SOAC BISTO	Contain white	30 of	
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			OVER ALPHANTI	RS.OHL		
9 2 18V	mezz A. satt L	vector of reality	nature whater he		78/11-379/2007	No. Et X.550
13.zon	in the Gayer	nal Pules whi	corriege odd as ob		Poor asiu	Added Lax F
To 00.	nottose lo ()) moitoes-dus v	d havedana sees		il whom or we	ogoro msekzi.
Total		and the second second	1000		Chobba outs	V mszzá ed

suggestion from all persons likely to be affected Part-I

Assam Gazette. Extra-ordinary No.345 dated 15th November, 2007 under notification of the

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
daidw	ived from the public	ocestions were rece	es has sectional as	
2.		.0711	e Government of Ass.	is of beet also the out
3.				
bise e	by section 106 of th	e powers conferred	It to extensive of the	repode spold
Total				A STATE OF S

). (1) Lose rules rI-Jar e called the Assam Value Added Tax

List of sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to registered dealers within the State of the sales to register the sales the sales the sales to register the sales th

Sl No.	Name of purchasing dealer	TIN of purchasing dealer	Total No. of Tax Invoices dealer-wise	Commodity(ies)	Total value excluding tax	Tax
ngn.	, for the words	Lin sub-rule (1)	Rules, in rule 1'	In the principa	to in	embasa A
2	s, figure and bi	alds", the word	(upees 3 (three) 1	and brackets 12		flaim
3		Substitueed) lakhs" shall be	Rupees 10(ter		
	·					
Total					10 to	entbaem A
Total				To Table 1		

Part-K

Details of credit note issued for sales to registered dealers within the State

		NAME AND POST OF THE PARTY OF T		C liter(ing)	Total amount	Tax
SI	Name of	TIN of	Total No.	Commodity(ies)		Ida
No.	purchasing	purchasing	Credit Notes	vel bolanilarica	excluding tax	
	dealer	dealer	dealer-wise			
1.						
2.						
3.						
	2.4.22.23.2		8 9			
Total						

Part-L

List of stock transfer consignments sent to other States

Sl	Name of the	Commodity(ies)	Total proforma	No. of consignments or
No.	transferor		invoice value	railway receipts
1.				
2.				
3.				
Total	especial personal and the second			

Part-M

List of sales in course of Inter-State trade and commerce.

LIST OI	sales in course	Market and the second s	ade and common			aam
Sl	Name of the	TIN of	Commodity	No. of consignment	Sale value	CST
No.	purchasing	purchasing	(ies)	notes or railway	excluding	
	dealer with	dealer		receipt	CST	
	address	×				
1.						
2.		·				
3.		Additional traps of the second				,
Total						

Part-N

List of sales in export/in the course of export/to unit in SEZ

TISCOT!	sales III exporu	ill tile course of	The second secon	The second secon	
S1	Name of	Country of	Commodity	Sale	No. of consignment notes or
No.	purchasing	the	(ies)	value	railway receipts.
	dealer	purchasing dealer			9
		dealer	. v		
1.				automobile control con	
2.	,				
3.				****	
		· ·			
Total		je Poslada			

(Signate	ure)													
		-		•		0				•	4		۰	

Status whether Proprietor/Karta/Partner/Director/Manager/

Chief Executive/Authorised signatory. (Tick whichever is applicable).

		"PERN will be	valid	for" and	i "month	s from the da	te of its issue",	Silaii
		substiti	ited by		dealer			
					2-7-2-2-7-2-7			
						The state of the s		
							H. S. DAS,	leto?
						Finance	retary to the Gov (Taxation) Depar	tment,
	3						Dispur.	
								18
	allway receip							
								. [
								Total
		sen in oraș						
5		ngianoo						
5								
5		consign or raily receipt						
5								
5								
5								
5								
5								
5								
0								
0								
		vier to tricoer						
		vier to tricoer						
	excluding CST	vier to tricoer						
	excluding CST	vier to tricoer						
	excluding CST	vier to tricoer						
	excluding CST	vier to tricoer						
	excluding CST	vier to tricoer						
	excluding CST	vier to tricoer						