পঞ্জীভুক্ত নম্বৰ -৭৬৮/৯৭

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অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 21 Dispur, Monday, 4th February, 2008, 15th Magha, 1929 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 2nd February, 2008.

No. FTX.29/2003/Pt/7:- The following 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 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 published for information of all persons likely to be affected thereby and notice is hereby given that the draft rules will be taken into consideration after the expiry of a period of thirty days from the date of their publication in the Official Gazette.

The Governor of Assam will consider any objection and suggestion, which may be received by the undersigned in respect of the draft rules before the date so specified.

THE ASSAM VALUE ADDED TAX (AMENDMENT) RULES, 2008

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 the date of their publication in the Official Gazette.

Insertion of new rule 33A.

2. In the principal Rules, after rule 33, a new rule 33A shall be inserted, namely:-

"Putting up a sign board

33A. A registered dealer shall put up a sign board of size not less than 12 inches x 24 inches at a conspicuous place near the cash counter displaying the following, namely,-

Dear customer,

Issue of cash memo for every sale above rupees one hundred is compulsory under the Assam Value Added Tax Act, 2003. Please insist for cash memo for every purchase above rupees one hundred."

Amendment of rule 42.

3. In the principal Rules, in rule 42,—

(i) in the heading between the words "import of goods into the State by" and the word "Rail", the word and punctuation mark "Road," shall be inserted;

(ii) in sub-rule (1), in the proviso, in between the word "exceed" and punctuation mark "-", the following words shall be inserted, namely:—

"the following quantities subject to the condition that value of such quantities does not exceed Rs.20,000/-".

Amendment of rule 43.

4. In the principal Rules, in rule 43,—

(i) in the heading in between the words "Procedure for importing goods through" and the word "Rail", the word and punctuation mark "Road,", shall be inserted;

(ii) in sub-rule (1),—

(a) the words, "other than through road transport", occurring between the words, "the State by any means" and "such as" shall be omitted;

(b) between the words "such as through" and the word "railways", the words and punctuation mark "road transport or" shall be inserted.

Any interested person who has any objection(s)/suggestion(s) to the proposed amendments, may file the same in writing to the Commissioner & Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 within a period of 30(thirty) days from the date of publication of notification in the Official Gazette.

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

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