

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

**NOTIFICATION**

Dated Dispur, the 26<sup>th</sup> April, 2005.

No. FTX.29/2003/6: 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, namely:—

**CHAPTER-I  
PRELIMINARY**

**1. Short title and commencement.—**

- (1) These rules may be called the Assam Value Added Tax Rules, 2005.
- (2) They shall come into force on the date on which the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) comes into force.

**2. Definitions.—**

- (1) In these rules, unless the context otherwise requires,—
  - (a) “Act” means the Assam Value Added Tax Act, 2003;
  - (b) “Additional Commissioner” means an Additional Commissioner of Taxes appointed by that designation by the Government under sub-section (1) of Section 3;
  - (c) “Assistant Commissioner” means an Assistant Commissioner of Taxes appointed by that designation by the Government under sub-section (1) of section 3 and within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one such place, the Assistant Commissioner of Taxes within whose jurisdiction the principal place of such business in Assam is situated, or if the dealer has no place of business within the State of Assam the Assistant Commissioner of Taxes who has been so notified by the Commissioner;
  - (d) “Deputy Commissioner” means a Deputy Commissioner of Taxes appointed by that designation by the Government under sub-section (1) of section 3;
  - (e) “Designated Bank” means any Schedule Bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934, designated by the Government, by notification in the Official Gazette, for the purpose of these rules;
  - (f) “Exempt sale” means a sale of goods on which no tax is chargeable and consequently no credit for input tax related to that sale is allowable;
  - (g) “fees” means any fee payable under the provisions of the Act or rules made thereunder;

- (h) “form” means a form appended to these rules;
  - (i) “Government Treasury” means in respect of a dealer, the Treasury or the sub-treasury of the area where the dealer's place of business or, if he has more than one such place, his chief branch or head office in Assam is situated;
  - (j) “Inspector” means an Inspector of Taxes appointed by that designation by the Government under sub-section (1) of section 3;
  - (k) “Joint Commissioner” means a Joint Commissioner of Taxes appointed by that designation by the Government under sub-section (1) of section 3;
  - (l) “section” means a section of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005);
  - (m) “Superintendent” means in respect of a dealer a Superintendent of Taxes appointed by that designation by the Government under sub-section (1) of section 3 and within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one such place, the Superintendent of Taxes with whose jurisdiction the principal place of such business in Assam is situated, or if the dealer has no place of business within the State of Assam, the Superintendent of Taxes who has been so notified by the Commissioner; and
  - (n) “quarter” in relation to a year means, the period of three calendar months ending on the 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December or 31<sup>st</sup> March.
- (2) All other words and expressions used and not defined in these rules but defined in the Act shall have the meanings respectively as assigned to them in the Act.

## CHAPTER-II

### TAX AUTHORITIES AND APPELLATE TRIBUNAL

- 3. Delegation of powers by the Commissioner.**— Subject to the provisions of the Act and rules made there under, the Commissioner may, by notification in the Official Gazette, delegate the powers to be exercised by different officers under section 3 of the Act and shall, by like notification, specify the area in which powers are to be exercised by each of the classes of officers.
- 4. Jurisdiction of Taxing Authorities.**— The officers to whom powers provided in section 3 have been delegated shall exercise the powers in respect of such persons or classes of persons and in respect of such cases and areas as the Commissioner may direct.
- 5. Restrictions and conditions of powers.**— The officers to whom powers may be delegated under sub-section (9) of section 3 shall exercise the powers subject to the provisions of the Act and the rules made there-under and to such restrictions as may be imposed by the Commissioner in delegating the powers.

**6. Restrictions on delegation of powers by Commissioner.**— The Commissioner may, by general or special order, delegate to an officer appointed under sub-section (1) of section 3 to assist him, the powers described in column (3) of the Table below in respect of the sections mentioned in the corresponding entries in column (2) of the said Table, but the Commissioner shall not delegate any such power to any officer below the rank specified in the corresponding entry in column (4) of the said Table.

**Table**

Sl. No.	Section	Description of power	Designation of officer
1	2	3	4
1.	20	To impose penalty for violation of the provisions of composition of tax.	Superintendent of Taxes
2.	21, 22, 23, 24, 25, 26, 27	To grant registration to a dealer; to demand security; to impose penalty on a dealer for failure to get registered; to amend, suspend or cancel a certificate of registration..	Superintendent of Taxes
3.	28	To grant registration to transporters; to examine the accounts and documents; to impose penalty for failure to get registration and to furnish documents.	Superintendent of Taxes
4.	29, 30	To call for returns; to levy interest for default in payment of tax due within time	Superintendent of Taxes
5.	31	To effect forfeiture of tax collected in contravention of the provisions of the Act.	Superintendent of Taxes
6.	33, 34, 35, 36, 37, 38, 40, 42, 43, 44, 45, 46	To scrutinize returns; to make an assessment of tax; to grant installments; to collect and recover the amount of tax, penalty and interest payable; to initiate garnishee proceeding; to recover the amount of tax, interest and penalty as arrears of land revenue.	Superintendent of Taxes
7	47	To exercise all powers in relation to deduction of tax at source.	Superintendent of Taxes
8.	50	To refund tax, penalty and interest paid in excess	Superintendent of Taxes
9.	51	To make provisional refund to exporters; to obtain security against such refund.	Superintendent of Taxes
10	52	To determine the interest payable; to pay such interest to the dealer in case of delayed refund.	Superintendent of Taxes

11.	53	To withhold refund in certain cases.	Superintendent of Taxes
12.	55	To give direction as to the manner of keeping accounts by dealers.	Superintendent of Taxes
13.	62	To impose penalty for failure to furnish certificate of Audit of Accounts.	Superintendent of Taxes
14.	70	To receive intimation about appointment of liquidator in case of company in liquidation.	Joint Commissioner of Taxes
15.	72	To make survey for identification of dealers for registration.	Inspector of Taxes
16.	73	To make cross-checking of transactions made by dealers or persons.	Deputy Commissioner of Taxes
17.	74	To make inspection of accounts, documents; to make search of premises; to seize accounts and goods; to levy tax and penalty; to sell goods through auction.	Superintendent of Taxes
18.	74, 75	To make inspection of accounts, documents; to make search of premises; to seize accounts and good; to make inspection and checking of goods vehicles, records and goods; to make seizure of goods and documents and all other related matters excluding the powers relating to levy tax and penalty and auction of goods.	Inspector of Taxes
19.	75	To levy tax and penalty; to sell goods through auction.	Superintendent of Taxes
20.	76	To issue Transit Pass and realisation of security against thereof.	Superintendent of Taxes
21.	77	To issue Delivery Permit.	Inspector of Taxes.
22.	78	To purchase goods in case of under-valuation.	Superintendent of Taxes
23.	82	To make suo-moto revision.	Deputy Commissioner of Taxes
24.	89	To compound offences.	Superintendent of Taxes
25.	90	To impose penalties for contravention of the provisions of the Act and the rules and to enforce payment and recovery of such penalty.	Superintendent of Taxes
26.	92	To reconstruct the records.	Superintendent of Taxes
27.	95	To call for information or statement from Bank, Post Office, Railway etc.	Superintendent of Taxes
28.	96	To collect statistics.	Superintendent of Taxes

29.	98	To hold enquiry and issue notice and decide matters relating to transfer of property to defraud revenue.	Joint Commissioner of Taxes
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**7. Qualification of the members of the Appellate Tribunal and terms of office.—**

- (1) A person shall not be qualified for appointment as a judicial member of the Appellate Tribunal unless he is a member of the Assam Judicial Service and has held a post in that service at least for seven years.
- (2) A person shall not be qualified for appointment as a member, not being a judicial member, of the Appellate Tribunal unless such person holds or had held a post not below the rank of a Joint Commissioner of Taxes.
- (3) The terms and conditions of service of the judicial members and other serving members shall be same as applicable to them in the post of their substantive appointment and the retired officers appointed as members under sub-section (5) of section 4 shall be entitled to salary and allowances on the basis of their last pay drawn minus pension.
- (4) A judicial member or other serving member shall cease to be the member of the Tribunal after expiry of a period of three years as such member or on attaining the age of superannuation, whichever is earlier and a retired officer appointed as member shall cease to be a member of the Tribunal after expiry of the period of three years or on attaining the age of sixty five years, whichever is earlier.

**CHAPTER-III**

**THE INCIDENCE AND LEVY OF TAX**

- 8. Oil Companies.—** (1) For the purposes of explanation 1 under clause (b) of sub-section (1) of section 10 of the Act, the following shall be the Oil Companies, namely:-

- (i) Oil India Limited;
  - (ii) Oil and Natural Gas Corporation Limited;
  - (iii) Gas Authority of India Limited;
  - (iv) Indian Oil Corporation Limited;
  - (v) Bharat Petroleum Corporation Limited;
  - (vi) Hindusthan Petroleum Corporation Limited;
  - (vii) Bongaigaon Refinery and Petro-Chemicals Limited;
  - (viii) Indian Oil Corporation-Assam Oil Division;
  - (ix) Indo-Burma Petroleum Company (IBP Co. Ltd.);
  - (x) Numaligarh Refinery Limited;
  - (xi) Assam Gas Company Limited;
  - (xii) Reliance Industries Limited; and
  - (xiii) Essar Oil Co. Limited.
- (2) The Purchasing Oil Company shall furnish a declaration in Form-1 to the Selling Oil Company declaring, inter alia, that the goods so purchased shall be

sold by the Purchasing Oil Company in such a manner that such sale shall be subject to levy of tax under this Act or under the Central Sales Tax Act, 1956, as the case may be. The Purchasing Oil Company shall also declare that for any reason, if the goods so purchased are despatched to a place outside the State otherwise than by way of sale in course of inter-state trade or commerce, the purchasing oil company, shall pay the tax on the turnover of the purchase of such goods.

- (3) A single declaration may cover all transactions of sales made during a month. A copy of the declaration shall be preserved in the counterfoil by the Purchasing Oil Company and shall be produced before the Prescribed Authority on demand. The declaration to be issued by the Purchasing Oil Company shall be issued serially and chronologically:

Provided that goods which are purchased by furnishing the declaration and used by a dealer for the purposes other than those specified in such declaration, the sale price of such goods so utilised shall be included in his taxable turnover and assessed to tax accordingly.

**9. Determination of taxable turnover.—** In determining the taxable turnover as per provisions of section 11, the amount specified below shall also be deductible:-

- (a) in respect of the goods specified in the Fourth Schedule, the turnover of goods which is shown to the satisfaction of the Prescribed Authority to have been subjected to tax in the State;
- (b) amount allowed as discount, provided that such discount is allowed in accordance with the regular practice of the dealer or is in accordance with the terms of any contract or agreement entered into in a particular case having a bearing on the price consideration provided that the accounts show that the purchaser has paid only the sum originally charged less discount;
- (c) amount charged separately as interest in the case of a hire-purchase transaction or any system of payment by installments;
- (d) amounts allowed to purchasers in respect of goods returned by them to the dealer if the goods are returned within a period of six months from the date of delivery. No claim of return of goods sold to any person shall be admissible, if the claim is not made in the tax return of the tax period in which the goods have been returned. Further, such claim shall be allowed only on the basis of debit note issued by the purchaser for the goods returned:

Provided that the dealer shall, when so required, adduce the evidence of receipt of the goods, corresponding credit of the value of goods to the account of, and payment to the purchaser;

- (e) In case of a dealer who is the owner of tea sold in auction held at Guwahati under the auspices of the committee constituted under Government of Assam Notification No. MI.168/86/17, dated 6th June, 1986 and as

reconstituted from time to time, his turnover on such tea (including containers thereof);

Provided that the deduction under this sub-rule in respect of any such sale shall not be allowed if the dealer (owner) fails to produce, on demand in respect of such sale a copy of the relevant account of sale rendered by the broker and also a declaration signed by the broker, or by any other person as may be authorised in writing in this behalf by the broker, that the goods in question have been sold in auction in Guwahati.

- (f) a sum to be calculated by applying a tax fraction in case the gross turnover includes tax element as in case of retail sales;
- (g) turnover of the sales made to the international organizations as mentioned in section 54;
- (h) zero rated sales or exempted sales of the nature referred to in sub-sections (3), (4) and (5) of section 9.

**10. Determination of sale price in respect of sale by transfer of property in goods involved in the execution of works contract.**— For the purpose of clause (c) of section 11, the value of the goods at the time of the transfer of property in the goods (whether as goods or in some other form) involved in the execution of a works contract may be determined by effecting the following deductions from the value of the entire contract, in so far as the amounts relating to the deductions pertain to the said works contract:-

- (a) labour charges for execution of the works;
- (b) amounts paid by way of price for the entire sub-contract to subcontractors;
- (c) charges for planning, designing and architect's fees;
- (d) charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract;
- (e) cost of consumables such as water, electricity, fuel, etc. used in the execution of the works contract, the property in which is not transferred in the course of execution of the works contract;
- (f) cost of establishment of the contractor to the extent it is relatable to the supply of labour and services;
- (g) other similar expenses relatable to the supply of labour and services;
- and
- (h) profit earned by the contractor to the extent it is relatable to the supply of labour and services.

**11. Apportionment of input tax credit.**— (1) The extent of input tax credit available to a registered dealer, for a tax period, shall be equal to the amount of tax paid on

purchases as evident from the original tax invoice, and where such invoice has been lost, on the basis of duplicate copy thereof issued to him in accordance with these rules, subject to the other provisions of the Act, and the following conditions.-

- (a) that such dealer has maintained a true and correct separate account of input tax relating to his purchases against tax invoice.
  - (b) that such dealer has maintained a true and correct separate account of output tax relating to his sales against tax invoice.
- (2) Where a dealer effects sales of goods both, taxable and exempt goods, under the Act, the following calculation for claiming input tax credit shall apply:
- (a) Where all the sales of a dealer in a tax period are taxable under the Act, the whole of the input tax may be claimed as credit;
  - (b) Where all the sales of the dealer for a tax period are exempt from tax under the Act, no input tax may be claimed as credit;
  - (c) Where a part of the sales of a dealer in a tax period are taxable and the remaining part of the sales are of exempted goods under the Act and the input tax relating to the inputs of taxable goods and exempted goods are not identifiable, the amount that can be claimed as input tax credit for the purchase of goods at each rate of tax shall be calculated by applying the following formula;

$$\frac{I \times T}{G}$$

Where,--

**I** is the total amount of input tax for each tax rate;

**T** is the "taxable turnover" of sales which shall include inter state sales of taxable goods and zero rated sales i.e. sales in course of export; and

**G** is the "Gross turnover" of all sales during that tax period which shall include the sales of exempted goods and the exempt transactions.

Explanation.- Transactions falling under section 5(2), 6(2) of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and turnover of purchases under section 12 shall not be included in the taxable turnover and gross turnover for this purpose.

- (3) (a) Where a dealer makes sales of taxable goods and exempt transactions, and the inputs used in such goods are taxable at the rate of 4%, the input tax credit can be calculated by applying the formula, given in sub-rule (2).

**Illustration** : A dealer engaged in the manufacture of a taxable goods, during a particular tax period, used inputs of Rs. 3 lakhs taxable at 4%. The dealer made sales of Rs. 5 lakhs taxable at 4% and also made stock transfer to other state amounting to Rs. 2.5 lakhs.



**Input Tax calculation :**

I = Input tax = Rs. 12,000/- ( 4% of Rs. 3 lakhs)

T = Taxable turnover = Rs. 5 lakhs

G = Gross turnover (including stock transfer) = 7.5 lakhs

**Input Tax calculation :**

$$\begin{aligned} & \frac{I \times T}{G} \\ = & \frac{12,000 \times 5,00,000}{7,50,000} \\ = & \text{Rs. 8,000/-} \end{aligned}$$

The out put tax payable = Rs. 20,000/- (4% of Rs. 5 lakhs)

$$\begin{aligned} \text{Net tax payable} &= \text{Output tax} - \text{input tax} \\ &= \text{Rs. 20,000} - \text{Rs. 8,000} \\ &= \text{Rs. 12,000} \end{aligned}$$

- (b) Where a dealer makes sales of taxable goods and exempt transactions and the inputs used in such a case are taxable at a rate higher than 4%, the tax amounting to in excess of 4% is given as input tax credit in total and for the remaining 4% portion, the formula as mentioned in sub-rule (2) shall be applied.

**Illustration :** A dealer engaged in the manufacture of cement, during a particular tax period, used inputs of Rs.10 lakhs taxable at 12.5%. The dealer made sales of Rs. 7 lakhs taxable at 12.5% and also made stock transfer to other state (exempt transaction) amounting to Rs. 3 lakhs.

Input tax = Rs. 125,000/- (12.5% of Rs. 10 lakhs)

$$\begin{aligned} \text{Tax amount allowable in excess of 4\%} &= \frac{125,000 \times 8.5}{12.5} \\ &= \text{Rs. 85,000 (fully eligible)} \\ \text{Tax amount relating to 4\%} &= \frac{125,000 \times 4}{12.5} \\ &= \text{Rs. 40,000} \\ \text{Eligible tax credit out of 4\%} &= \frac{I \times T}{G} \\ &= \frac{40,000 \times 7,00,000}{10,00,000} \\ &= \text{Rs. 28,000} \\ \text{Total Input Tax credit eligible} &= \text{Rs. 85,000} + \text{Rs. 28,000} \\ &= \text{Rs. 113,000} \end{aligned}$$

The out put tax payable	=	Rs. 87,500/-
(12.5% of Rs. 7 lakhs)		
Net tax payable	=	Output tax – input tax
	=	Rs. 87,500 – Rs. 113,000
	=	Rs. 25,500 (excess carried forward)

- (c) Where a dealer makes sales of taxable goods, exempt goods and exempt transactions and the inputs used in such a case are taxable at a rate higher than 4%, the tax amount in excess of 4% and the tax amount for the 4% portion shall be calculated first and then the formula as mentioned in sub-rule (2) shall be applied to both the resultant amount to get the eligible amount of input tax credit.

Explanation.- For calculation of input tax credit, in excess of input tax of 4%, the 'taxable turnover' shall include goods transferred outside the State otherwise than by way of sale.

**Illustration :** A dealer engaged in the manufacture of taxable and exempted goods, during a particular tax period, used inputs of Rs. 12 lakhs taxable at 12.5%. The dealer made sales of taxable goods of Rs. 1.50 crores and also made stock transfer to other state (exempt transaction) amounting to Rs. 75 lakhs. The dealer further made sales of exempted goods of Rs. 75 lakhs.

Input tax = Rs. 150,000/- ( 12.5% of Rs. 12 lakhs)

Tax amount allowable in excess of 4%	=	$\frac{150,000 \times 8.5}{12.5}$
	=	Rs. 102,000
Eligible tax credit over 4%	=	$\frac{I \times T}{G}$
	=	$\frac{1,02,000 \times 2,25,00,000}{3,00,00,000}$
	=	Rs. 76,500
Tax amount relating to 4%	=	$\frac{150,000 \times 4}{12.5}$
	=	Rs. 48,000
Eligible tax credit out of 4%	=	$\frac{I \times T}{G}$

$$\begin{aligned}
 &= \frac{48,000 \times 1,50,00,000}{3,00,00,000} \\
 &= \text{Rs. } 24,000 \\
 \text{Total Input Tax credit eligible} &= \text{Rs. } 76,500 + \text{Rs. } 24,000 \\
 &= \text{Rs. } 100,500
 \end{aligned}$$

**Note :** While calculating tax credit eligible over 4%, the taxable turnover includes exempt transactions (stock transfer). But while calculating eligible tax credit of 4% portion, the taxable turnover does not include exempt transactions.

- (4) Where in the case of any dealer, the Commissioner is of the opinion that the application of the formula prescribed under this rule does not give the correct amount of deductible input tax, he may approve an alternative formula for apportionment of input tax credit where the dealer makes taxable and exempt sales or exempt transactions.

**12. Reverse tax credit.**— (1) Where input tax credit is already enjoyed by a registered dealer against purchase of goods, which is used in manufacturing tax free goods or goods taxable at the first point of sale as specified in the First and the Fourth Schedule respectively or disposed of otherwise than by way of sale, the input tax credit so enjoyed for such part of goods shall be deducted from input tax credit for the period in which such event takes place.

- (2) Where there is a negative input tax credit for a tax period, as a result of deductions made under this rule, the dealer shall pay such tax forthwith as if the same is payable in the said month along with the interest accrued thereon. If, such excess input tax credit and the amount of interest accrued, is not so paid, the Prescribed Authority shall issue Notice of Demand to the dealer.

- (3) The prescribed authority shall ascertain the amount of input tax credit already availed on the purchases and the eligible amount input tax credit, in accordance with the procedure laid down in rule 11 where such eligible amount of input tax credit is not directly identifiable and then he shall proceed to determine the amount of input tax credit to be reversed.

- (4) In case of a registered dealer selling taxable goods, a part of which is damaged, or destroyed, the input tax to be reversed shall be calculated in the following manner :

$$X = \frac{U \times V}{W}$$

Where 'X' is the input tax credit to be reversed,

'U' is the input tax credit availed during the tax period,

'V' is the total estimated sale value of goods, damaged or destroyed, in that period,

'W' is the total sale of goods including the sale value of 'damaged or destroyed' goods during that tax period.

**CHAPTER-IV**  
**REGISTRATION OF DEALERS, AMENDMENT AND CANCELLATION OF**  
**REGISTRATION CERTIFICATE**

- 13. Registration of dealer.—** (1) Every dealer (other than a dealer opting for composition and a casual dealer) liable to be registered under section 21 or any dealer who desires to register voluntarily under section 23 or a manufacturer who wants a provisional registration under section 24 shall submit an application in Form-2 to the Prescribed Authority within whose jurisdiction the principal place of business of the dealer is situated.
- (2) Every application shall be made, signed and verified in the case of a business carried on by (a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor; (b) a firm, by the managing partner or an adult partner thereof; (c) a Hindu Undivided Family (HUF), by the Karta or an adult member thereof; (d) a body corporate (including a company, a co-operative society, or a corporation or a local authority), by a Director, Manager, Secretary or the Principal Officer thereof or by a person duly authorised to act on its behalf; (e) an association of persons to which sub-clause (b), (c) or (d) does not apply, by the Principal Officer thereof or person managing the business and (f) any Government Department by the head of the office or by a person duly authorized to act on its behalf.
- (3) The person signing and verifying an application for registration shall specify the capacity in which he does so, and shall whenever possible give particulars of the authority vested in him for signing and verifying the application.
- (4) Every person signing and verifying such application shall furnish two copies of his recent photograph of passport size along with the application.
- (5) The photographs should be signed before the Prescribed Authority when he is called upon to do so, whenever the photograph is furnished.
- (6) Where a dealer has more than one place of business within the State, he shall make a single application in respect of all such places specifying therein one of such places as the principal place of business and submit such application to the Prescribed Authority within whose jurisdiction the principal place of business of the dealer is situated.
- (7) A fee of one hundred rupees shall be payable in respect of every application for registration.
- (8) When the Prescribed Authority grants a registration to a dealer, it shall issue a certificate of registration, which shall be in Form-3. The Prescribed Authority

shall also issue a certified copy of such certificate in respect of every additional place of business. Such certificate should be held by the dealer subject to the provisions of the Act and these rules and the restrictions and conditions specified in the certificate.

- (9) Every certificate of registration shall bear Taxpayer Identification Number (TIN).
- (10) Every registered dealer shall display his certificate of registration at a conspicuous place at the principal place of business mentioned in such certificate, and a certified copy of such certificate shall be displayed at a conspicuous place at every other place of business within the State.
- (11) Every registered dealer who discontinues or transfers his business otherwise gets his registration certificate cancelled shall forthwith surrender to the Prescribed Authority the certificate or registration and the copies thereof, if any, granted to him.
- (12) A dealer or a person who voluntarily applies for registration, under section 23, shall
  - (a) have obtained the Permanent Account Number under the Income Tax Act, 1961 and provide it to the Prescribed Authority along with proof,
  - (b) have a current bank account and produce proof of the same.
- (13) Every dealer, who opts for composition scheme under section 20 or a casual dealer shall apply for registration in Form-4. He shall be granted certificate of registration in Form-5 and shall be assigned with a General Registration Number (GRN), which shall be mentioned in the certificate of registration.
- (14) The dealer opting for composition scheme and the casual dealer shall quote his General Registration Number (GRN) in all retail invoices issued, returns furnished and all correspondences with the Prescribed Authority.
- (15) Where the certificate of registration granted to a dealer is lost, destroyed, defaced or mutilated, he may on application made in this behalf to the Prescribed Authority and on payment of the prescribed fee obtain a duplicate copy of such certificate.
- (16) The name of every dealer to whom a certificates of registration has been issued shall be entered along with other particulars of his business in a register in Form-6.

**14. Security to be furnished in certain cases.—** (1) Security or additional security under section 25 may be furnished by a dealer in any of the following manner, namely:-

- (a) by paying the entire amount of such security or additional security direct into the Designated Bank by means of challans; or

- (b) by depositing with the Prescribed Authority who has required the furnishing of security or additional security, Government securities for the amount fixed by the said authority; or
- (c) by depositing with such authority National Savings Certificates issued by the Government of India the face value of which is not less than the amount of security or additional security required, duly pledged in favour of such authority; or
- (d) by furnishing to such authority a guarantee from a bank, approved in this behalf by the said authority, agreeing to pay to the Government, on demand, the amount of security fixed by the said authority.

(2) An application for refund of security under sub-section (9) of section 25 shall be made in Form-7 to the Prescribed Authority to whom the security has been furnished.

(3) On receipt of application under sub-rule (2), if such authority is satisfied about the bona-fide of the application, he shall refund the amount of security furnished or part thereof if such security is not required for the purposes for which it was furnished.

**15. Information to be furnished under section 27.—** (1) When a registered dealer effects or comes to know of any changes as mentioned under sub-section (1) of section 27, he shall make an application in Form-8 in this behalf to the Prescribed Authority together with certificate of registration and evidence in respect of such change, within fourteen days of the occurrence of the event. The Prescribed Authority may, however, accept the application even after the expiry of the prescribed time, if he is satisfied of the reasons for the delay. The Prescribed Authority, if after making such enquiry as he deems fit and proper, is satisfied that the contents of the application are true and correct, he shall, by an order in writing, amend the certificate of registration of the dealer within forty-five days from the date of receipt of such application

(2) Where a dealer registered under the Act discontinues his business, he shall make an application in Form-8 together with certificate of registration for cancellation thereof to the Prescribed Authority within fourteen days from the date of such discontinuation. If the Prescribed Authority, after making such enquiry as he deems fit and proper, is satisfied that the business has been discontinued, he shall, by an order in writing, cancel the certificate of registration under sub-section (8) of section 27.

(3) Where a dealer transfers his business and the transferee holds a registration under this Act necessitating the cancellation of the registration of the transferor,

both the transferor and the transferee shall furnish the intimation to the Prescribed Authority in Form-8 and Form-9 respectively.

(4) Where a dealer fails to pay any tax, interest, penalty or any sum payable under this Act or fails to furnish return without any reasonable cause, the Prescribed Authority may, with the prior approval of the Commissioner and for reasons to be recorded in writing and after giving the dealer a reasonable opportunity of being heard, suspend the certificate of registration of such dealer with immediate effect, under sub-section (13) of section 27. The reasons for such suspension shall be communicated to the dealer. The Prescribed Authority shall cause display of this fact on the notice board of his office and also give wide publicity through mass media, including website on the internet, for public information. Such dealer shall not be entitled to any issue tax Invoice in respect of sales made by him or to receive tax Invoice at the time of purchase of taxable goods during the period of such suspension of his registration.

**16. Liability to obtain registration by transporter under section 28.—** (1) Every transporter liable for registration under sub section (1) (a) of section 28, shall submit to the Prescribed Authority having jurisdiction over the area in which his principal place of business is situated, a single application for registration of his principal place of his business and all the branches in the State, within sixty days from the commencement of these rules, if he was carrying on business on such date and within thirty days of commencement of business, if he commences business after publication of these rules.

(2) An application shall be made in Form-10.

(3) An application for registration shall be signed and verified in case of

- (a) in individual, by the proprietor of the transport business;
- (b) a partnership firm, by the managing partner of the firm;
- (c) a Hindu undivided or joint family, by the karta of the family;
- (d) a company, by the Managing Director or the Secretary or the Manger or the Principal Officer of the Chief Executive Officer of the Company;
- (e) a Government department, by the head of the office.

(4) The person making application for registration under sub-rule (1) shall submit two copies of his/her attested passport size recent photograph along with the application for registration, one copy of which shall be affixed at the space at the top right hand corner of the certificate of registration issued and sealed with the round seal of the office of the Prescribed Authority and the other copy shall be affixed in the register of certificate against the name of the concerned transporter, carrier of transporting agent:

Provided that no photograph shall be required to be affixed on the copies of the certificate for the branches, if any.

- (5) When the Prescribed Authority is satisfied after making such enquiry as he thinks fit, that the particulars contained in the application are correct and complete and the fee payable along with on application of registration under these rules has been paid, he shall register the transporter and grant him a Certificate of Registration in Form-11 and also an extra copy of such Certificate for each branch within the State, inscribing on each such extra copy the name of the branch for which it is issued.
- (6) The Certificate of Registration granted under sub-rule (5), shall be kept at the principal place of business and displayed at a conspicuous place, and each extra copy of such certificate granted for the branches under the said sub-rule shall be kept in the respective branch and displayed at a conspicuous place of the branch.
- (7) Whenever, for any reason, there is a change in the particulars furnished in the application for registration, the transporter, shall, within fourteen days from the date of such occurrences, submit an application to the Prescribed Authority together with the Certificate of Registration and copies thereof for the branches, if any, for necessary amendment, and the Prescribed Authority may, if he is satisfied, make necessary amendment in the Certificate of Registration and the copies thereof.
- (8) The Prescribed Authority shall maintain a Register of Certificate in Form-12.
- (9) When a registered transporter closes down his business within the State, he shall apply within thirty days from the date of closure of his business to the Prescribed Authority for cancellation of his registration and surrender the Certificate of Registration and the copies thereof for the branches, if any. The Prescribed Authority, if satisfied after such enquiry as may be necessary that the transporter has really closed down his business, and there is no outstanding liability against him or no proceeding pending against him, shall cancel the registration and deface properly the Certificate of Registration and the copies thereof.
- (10) The Prescribed Authority shall cancel the Certificate of Registration when the business in respect of which the certificate was issued has been discontinued and there is no outstanding liability against the transporter and no proceeding is pending against him.



## CHAPTER-V

### RETURNS, ASSESSMENT, RECOVERY AND REFUND OF TAX

- 17. Submission of returns under section 29.—** (1) Every registered dealer or any dealer liable to pay tax whose turnover of taxable goods in any assessment year exceeds Rupees 3 (three) lakhs, shall furnish to the Prescribed Authority, a tax return for each month in Form-13 within the next twenty one days of the succeeding month.

*Explanation.—* For the purpose of this sub-rule, the due date for submission of the tax return, for a particular month shall be the twenty first day of the following month.

- (2) Every registered dealer or any dealer liable to pay tax under the Act, other than a dealer referred to in sub-rule (1), shall furnish to the Prescribed Authority, a tax return for each quarter in Form-13 within twenty one days of the succeeding month from the date of expiry of each quarter.

*Explanation.—* For the purpose of this sub-rule, the due date for submission of the quarterly tax return for a particular quarter shall be the twenty first day of the month following the quarter.

- (3) The tax return shall be accompanied by a receipt from the Designated Bank, a crossed cheque or a crossed demand draft for the full amount of tax payable on his taxable turnover during the month or the quarter to which the return relates.

*Explanation.—* For the purpose of Explanation 2 to clause (b) of sub-section (1) of Section 10, the challans for payment of tax received by a bonded warehouse from a retail licence holder or by a excise warehouse from a retail vendor, shall also form part of the full amount of tax payable on the taxable turnover of such bond or warehouse for the month to which the tax return relates.

- (4) If the amount paid by a dealer along with the tax return under sub-rule (1) or (2), is less than the amount of tax payable by him, the Prescribed Authority shall serve a notice of demand and the dealer shall pay the sum demanded in the said notice within the time and in manner specified in the notice.

- (5) Every dealer as mentioned in sub-rule (1) and sub-rule (2) in addition to the tax returns furnished, shall submit an annual return in Form-14 within two months after the close of the year to which the return relates:

Provided that in case of a dealer who is liable to produce a Certificate of Audit of Accounts by a Chartered Accountant under section 62, the annual

return shall be submitted within seven months from the end of the year to which the return relates.

- (6) Every registered dealer who submit a return under sub-rule (5) shall, except when tax has been paid in advance in full with the tax returns furnished, submit along with the annual return a receipt from a Designated Bank, crossed cheque or crossed demand draft in favour of the Prescribed Authority for the full amount of tax payable for the year, half year or a quarter, as the case may be, on the basis of the return after deducting therefrom the advance taxes, if any, already paid for the year, half year or the quarter, as the case may be.
- (7) Where any dealer other than a registered dealer liable to pay tax fails to submit the return under sub-section (3) of section 29 the Prescribed Authority shall serve on such a dealer a notice in Form-15 requiring him to furnish such return within such date as may be specified in the notice.
- (8) In case of discovery of any omission or any other error in the tax return or annual return filed, the dealer may furnish a revised tax return or the revised annual return, as the case may be, within a period of six months from the due date of submission of tax return or annual return, as the case may be:

Provided that, no revised tax return or revised annual return shall be entertained if the case has been taken up for audit assessment and notice to that effect has already been served on the dealer.

- (9) A dealer, opting for composition scheme under section 20, shall be liable to pay tax quarterly. Such dealer shall make the payment by challan into a Designated Bank within twenty one days of the succeeding month from the date of expiry of each quarter.

**18. Forfeiture of unauthorised and excess collection of tax and penalty under section 31.—**

- (1) Where any person collects any sum by way of tax in contravention of the provisions of sub section (1) of section 31, the Prescribed Authority shall serve a notice in Form-16 upon such person requiring to appear on him the date and at the place specified in the notice and to show cause as to why the amount so collected unauthorisedly should not be forfeited to the Government account.
- (2) If there is no response to the notice issued under sub-rule (1) within the date as specified in that notice or the explanation is not found satisfactory, the Prescribed Authority shall impose penalty as provided under sub-section (5) of section 31.

(3) When the amount of tax collected under section 31 is forfeited, the Prescribed Authority shall publish or cause to be published a notice in Form-17 on the notice board of the Prescribed Authority besides sending a copy of such notice to the person from whom the forfeiture is made.

(4) For the purpose of sub-section (10) of section 31, the application for making a claim of the forfeited amount shall be in Form-18.

**19. Scrutiny of returns.**— For the purpose of sub section (2) of section 33, the Prescribed Authority shall issue a notice in Form-19 to the dealer for curing the defects in the return and to make the consequential payment of tax and interest, if any.

**20. Manner of completion of provisional assessment.**— Where the Prescribed Authority makes a provisional assessment of tax and interest under section 34, he shall issue a notice of demand directing the dealer to deposit the sum specified in the notice within twenty one days from the date of the service of such notice.

**21. Self assessment.**— Except the cases selected for audit assessment under rule 22, all other cases shall be deemed to have been assessed to tax under sub-section (1) of section 35.

**22. Audit assessment.**— (1) The following categories of cases may be taken up for audit assessment under section 36:-

- (i) gross turnover exceeding five crores rupees in a year;
- (ii) claim of input tax exceeding ten lakh rupees in a year;
- (iii) claim of refund exceeding one lakh rupees in a year;
- (iv) claim of sales made in the course of inter-State trade and commerce or in the course of export of goods out of the territory of India or in the course of import of goods into the territory of India exceeding twenty five lakh rupees in a year;
- (v) fall in gross turnover or payment of tax compared to last year;
- (vi) claim of sale, purchase or consignment of goods not matching with the other party to the transaction;
- (vii) exceptional cases in which ratio between purchases and sales or between input tax and output tax or between stocks and sales is way out of the general trend in the trade or industry;
- (viii) cases based on definite intelligence about evasion of tax;
- (ix) cases selected at random;
- (x) cases of any particular trade or trades which the Commissioner may select; and

- (xi) cases in which the dealer fails to complete the return(s) in material particulars after being given an opportunity for the same.
- (2) The notice required to be served on the dealer as required under sub-section (1) of section 36 shall be in Form-20.
- 23. Best judgment assessment.**— The notice required to be served on the dealer as required under sub-section (1) of section 37 shall be in Form-21.
- 24. Assessment of dealer who fails to get himself registered.**— For the purpose of sub section (1) of section 38, the notice to be served by the Prescribed Authority on the dealer shall be in Form-22.
- 25. Escape assessment.**— (1) The Prescribed authority shall, in any case where he considers necessary to make a re-assessment under section 40 in respect of a dealer, serve a notice in Form-23;
- (a) calling upon him to produce his books of accounts and other documents which such authority wishes to examine together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and
- (b) stating the period or the return periods in respect of which re-assessment is proposed, and he shall fix a date ordinarily not less than ten days after the date of the service of the notice for producing such accounts and documents and for considering any objection which the dealer may prefer.
- (2) A dealer who has been served with a notice under sub-rule (1) may prefer an objection in writing personally or through an authorised agent.
- (3) The Prescribed Authority may make such enquiries, in respect of the objection made under sub-rule (2), as it may deem fit and record a finding thereon from that shown in the return submitted under the provisions of these rules, the order shall state briefly the reasons thereof but failure to state the reason shall not affect the validity of the assessment order.
- 26. Payment of tax, penalty and interest under section 43 and Notice of Demand.**— (1) The dues required to be paid under the Act, (except the fees to be paid by means of Court Fee Stamps) shall be paid into a Designated Bank by Challan in Form-24 or by way of a crossed cheque or a crossed demand draft in favour of the Prescribed Authority. In case of cheque or bank draft, it must be drawn on a local branch of the Bank.
- (2) Challans shall be filled in quadruplicate. Two copies of the challan i.e. original and the duplicate copies duly signed as proof of payment shall be returned to the dealer or the tenderer and the other two copies i.e., the triplicate and the quadruplicate copies shall be retained by the Bank.

- (3) The quadruplicate copy retained by the Bank shall be transmitted to the Prescribed Authority on the day following the day of payment.
- (4) Every Designated Bank shall send the scroll along with the triplicate copies of challans to the concerned Treasury Officer on the 5th day of every month showing therein the amount received in the previous month. The scroll shall contain the challan number and dates, the name of the dealers and the amount paid by each. The Treasury Officer on receipt of the scroll from the bank shall forthwith send an advice list to the Prescribed Authority of the area showing the same details as given in the scroll.
- (5) The amount of tax, interest or penalty or any other sum except when the same is payable by court fees stamps, shall be deposited in the Government Account under the Head of Account "0040-Sales Tax".
- (6) The notice of demand required to be served under section 43 for payment of tax, interest, penalty or other sum shall be in Form-25.
- (7) Every Prescribed Authority shall maintain a Daily Collection Register in Form-26 wherein the particular of every challan received in proof of payment shall be recorded.
- (8) Ever Prescribed Authority shall maintain Demand, Assessment and Collection Register in Form-27 showing the returns filed, assessments framed and payments made under the Act or these rules by each dealer.

**27. Special mode of recovery.**— For the purposes of section 44, the Prescribed Authority shall serve on the person in Form-28 notifying the person of the requirement to pay the specified amount to the Prescribed Authority.

**28. Manner of Deduction of tax at source and deposit thereof.**— (1) (a) Every person who is required to deduct tax under section 47 shall, within ten days from the expiry of the month, deposit into a Designated Bank by the appropriate Challan in Form-25 the total amount of so deductible and deducted from one or more dealers during the immediately preceding month.

(b) a challan for each deposit in respect of a month shall be filled up in quadruplicate and signed by the person making such deposit.

(c) the challan shall specify the Government Department, undertaking, authority company or corporation with the name and designation of the person making deposit of the amount referred to in sub rule (1) and mention therein in clear detail the name (s), address (es) and Taxpayer Identification Number (s) of the dealer (s) on whose behalf tax (es) is/are paid.

(d) The person who deducts or deposits any amounts under sub-rule (1) shall, within seven days from the date of deposit of the amount deducted from the any payment made to a dealer, issue to the dealer concerned, a

certificate of tax deducted in Form-29 in duplicate in respect of such deduction and deposit, together with attested photocopy of the challan. The dealer shall furnish one copy of the certificate and the challan copy for adjustment of such deposit against his dues to the Prescribed Authority.

- (e) In a case where the Drawing and Disbursing Officers is required to submit the bill to the Government treasury, in respect of the supply of goods or execution of works contract or for lease transactions as specified in section 47, he shall enclose four copies of challans with each bill for deposit of the amount so deducted at source. No such bill shall be passed by the Government treasury unless it is accompanied by the four copies of the challan in Form-25. The Government treasury shall keep proper account of deposit of the amount by transfer.
  - (f) Two copies of the challan i.e. the original and the duplicate copies duly signed by the officer of the Designated Bank as proof of payment by transfer shall be returned to the tenderer and the other two copies i.e. triplicate and the quadruplicate copies shall be retained by the bank.
  - (g) On receipt of the signed original and duplicate copies of the challan from the Bank, the Drawing and the disbursing Officer shall retain the original copy in his office and give the duplicate copy to the concerned party who made the supply or executed the work contract or transferred the right to use any goods.
- (2) Grant of Certificate of deduction of tax at source or no deduction of tax.— (a) An application for grant of certificate of deduction of tax at source for a lower amount or the application for no deduction of tax under clause (b) of sub-section (1) of section 47 shall be made by the contractor in Form-30 to the Prescribed Authority who is having jurisdiction over the dealer.
- (b) The application shall be accompanied by copies of the contract, and other documents, on the basis of which the claim is made for deduction of tax at source for a lower amount or for no deduction of tax, as the case may be.
  - (c) If the particulars and documents furnished by the dealer are correct and complete in all respects and after making such enquiry as may be deemed necessary, the Prescribed Authority is satisfied that the contract involves both transfer of property in goods and labour or service, or involves only labour or service and justifies deduction of tax at source or no deduction of tax, as the case may be, he shall, after giving the applicant a reasonable opportunity of being heard, grant a certificate in Form-31 within a period of one month from the date of receipt of the application and shall forward a copy of such certificate to the contractee for whom the work is executed. If it comes to the notice of the Prescribed Authority that the certificate is wrongly granted or is not in order, then he may on his own motion cancel

or modify such certificate, after giving the dealer a reasonable opportunity of being heard.

- (3) Information to be given to the Prescribed Authority in case of execution of contract.— The information to be furnished to the Prescribed Authority by any person entering into any contract with any contractor for transfer of property in goods shall be in Form-32.
- (4) No deduction of tax or a deduction of tax of a lower amount under sub-section (3) of section 47 shall be made in case of supply of goods where such sale is certified by the Prescribed Authority as being not liable to tax or liable to tax at a lower amount. Such certificate shall invariably be embodied in each bill to be presented for payment.
- (5) Tax deduction account number.— (a) Every person responsible for making deduction of tax under section 47 shall apply to the Prescribed Authority for allotment of Sales Tax Deduction Account Number in Form-33 within thirty days time from the date of commencement of these rules, if he was so responsible on such date and within fifteen days from the date of entering into any contract relating to supply of goods or execution of works contract or for transfer of right to use any goods, if he becomes responsible for such deductions after the date of commencement of such rule. A Tax Deduction Account Number shall be issued in Form-34.
  - (b) Every person responsible for deduction of tax shall file a return in Form-35 within two months from the end of each year before the Prescribed Authority.
  - (c) Every person responsible for issuing certificate in Form-29 shall maintain for each year separate account in Form-36 showing the amount of tax deducted, certificate of tax deduction issued, and the particulars of remittances made to the Government Account.

**29. Refund.**— (1)(a) The application for refund as referred to in sub-section (1) of section 50 shall be made in Form-37 within one hundred and eighty days of the end of the relevant tax period:

Provided that an application for refund made after the said period may be admitted by the Prescribed Authority, if he is satisfied that the dealer had sufficient cause for not making the application within the said period.

- (b) An application for refund shall be signed and verified as in the case of application for registration in case of a registered dealer.
- (c) The Prescribed Authority may reject, any claim for refund if the claim filed appears to involve any mistake apparent on the record or appears to be

incorrect or incomplete, based on any information available on the record, after giving the dealer the opportunity to show cause in writing against such rejection.

- (d) When the Prescribed Authority is satisfied that the refund claimed is due he shall record an order sanctioning the refund.
- (e) When the amount to be refunded is more than rupees one lakh the Prescribed Authority shall take prior approval of Deputy Commissioner before sanctioning such refund. The Deputy Commissioner shall not approve the refund if the amount to be refunded exceeds rupees three lakhs but forward such cases to the Commissioner for approval. Where the amount to be refunded is more than fifteen lakhs, the Commissioner shall take prior approval of the Government before sanctioning such refund.
- (f) When an order for refund is passed refund voucher in Form-38 shall be issued in favour of claimant if he desires payment in cash and advice in Form-39, shall, at the same time be forwarded to the Treasury Officer concerned.
- (g) Where any amount refundable under this sub-rule is not refunded to the dealer within the period of ninety days, the refund voucher shall include the interest specified under section 52 covering the period following the end of the said period to the day of refund. The authority issuing such order shall simultaneously record an order sanctioning the interest payable, if any, on such refund, specifying therein, the amount of refund, the payment of which was delayed, the period of delay for which such interest is payable and the amount of interest payable by the State Government and shall communicate the same to the Commissioner stating briefly the reasons for the delay in allowing the refund:

Provided that in computing the period of ninety days, the following periods shall be excluded:-

- (i) any delay attributable to the conduct of the person to whom the refund is payable; and
- (ii) the time during which any reasonable inquiry relating to the return or claim was initiated and completed and the time taken for adjustment by the refunding authority of any tax, interest and other amount due.



- (h) After the refund is sanctioned if the claimant desires to adjust the amount of refund due to him, the Prescribed Authority shall set off the amount to be refunded or any part thereof against the tax, if any, remaining payable by the claimant or against the future dues.
- (i) The Prescribed Authority shall enter in a register in Form-40 particulars of all the refunds allowed in pursuance of assessment orders, all applications for refunds and of the order passed thereon.
- (2) Refund of input tax credit carried over for a period of exceeding twenty four months under sub-section (2) of section 50.— (a) Where any excess tax credit for any tax period is carried over for adjustment against the tax due in subsequent tax period or periods and such credit or part thereof remains unadjusted even after a period of twenty four months from the date of filing the return showing excess input tax credit, the dealer may exercise option for further carry forward of the credit till final adjustment or may claim refund of the amount of such excess credit remaining unadjusted.
- (b) A registered dealer making sale of goods in the course of inter-state trade or commerce falling under Section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) shall adjust any excess credit available under the Act against any tax payable under the Central Sales Tax Act, 1956 and thereafter, be eligible to claim a refund of excess credit, only after twenty four continuous credit returns have been filed.
- (c) Where a dealer opts for refund of such excess credit, he shall make an application in Form-41 in this behalf within one month from the date of the expiry of the period of twenty four months:
- Provided that an application for refund made after the period of one month may be admitted by the Prescribed Authority, if he is satisfied that the dealer had sufficient cause for not making the application within the said period.
- (d) The refund under this sub rule shall be subject to the provisions of clause (c), (d), (e), (f), (g), (h) and (i) of sub rule (1).

**30. Manner of making refund in special circumstances.—** (1) Provisional refund in case of export.— (a) Where a registered dealer claims refund in the return furnished for a tax period on account of the sales made in the course of export out of the territory of India and if the dealer exercises his option for provisional sanction of refund under section 51 pending audit, investigation and assessment, he shall make an application in Form-42 to the Prescribed Authority within thirty days of the filing of such return:

Provided that an application for refund made after thirty days may be admitted by the Prescribed Authority, if he is satisfied that the dealer had sufficient cause for not making the application within the said period.

The Prescribed Authority shall ordinarily, within thirty days of the receipt of the application, grant refund provisionally, if such dealer furnishes a bank guarantee or other security duly pledged in favour of the Prescribed Authority

The delay attributable to the conduct of the person to whom the refund is payable shall be excluded in computing the period of thirty days.

(b) The Prescribed Authority may pass an order of final refund where provisional refund has been granted after audit and assessment as a result of such audit, if any, is completed and the excess refund allowed, if any, may be recovered as if it is a tax payable under this Act and release the Bank guarantee furnished by the dealer at the time of grant of provisional refund in the manner prescribed:

Provided that the Bank guarantee furnished shall be forfeited if the dealer had preferred an incorrect claim of refund against which payment has been made or fails to produce evidence in support of the claim of refund or the refund claim is reduced by any reason whatsoever and the dealer fails to pay the excess refund allowed, to the extent and manner prescribed.

(2) Refund in case of export.— (a) Where any dealer claims refund in the return furnished for a tax period on account of sales made in the course of export out of the territory of India, he shall make an application in Form-43 to the jurisdictional Prescribed Authority, within 30 days from the date of furnishing such return:

Provided that an application for refund made after thirty days may be admitted by the Prescribed Authority, if he is satisfied that the dealer had sufficient cause for not making the application within the said period.

(b) The application filed under this sub-rule shall be accompanied by tax invoices, copies of the purchase order placed by the foreign buyer with the dealer, the agreement with the foreign buyer, the invoice issued to the foreign purchaser, transport documentation i.e. Bill of Lading, Airway Bill, or a similar document, letter of credit, evidence of payment made by the foreign buyer, the customs clearance certificate, Form 'H' and such other evidences as may be required to establish the claim of refund.

(c) The Prescribed Authority, on receipt of the application for refund along with the required documents, shall refer the case for tax audit to determine the

admissibility or otherwise of the claim of refund. The tax audit shall be completed within one month, as far as practically possible.

- (d) If, on assessment as a result of audit, the claim of refund is found to be correct and is supported by the required evidences, and after receipt of report of such findings, the concerned Prescribed Authority shall sanction the refund claimed within ninety days:

Provided that if the delay in completing the audit under this clause is due to non-cooperation of the dealer or non-production of evidence as may be required to be furnished in support of the claim of refund or any other lapse on the part of the dealer, the period of such delay shall be excluded while computing the period of limitation as specified above, and such period shall not be reckoned for grant of interest, if any, admissible the Act.

- (3) Refund in case of sales to a unit located in a Special Economic Zone (SEZ) or to an Export Oriented Unit (EOU).— (a) Where any dealer claims refund in the return furnished for a tax period on account of sales made to a unit located in a Special Economic Zone (SEZ) or to an Export Oriented Unit (EOU), he shall make an application in Form-43 to the jurisdictional Prescribed Authority, within 30 days from the date of furnishing such return:

Provided that an application for refund made after thirty days may be admitted by the Prescribed Authority, if he is satisfied that the dealer had sufficient cause for not making the application within the said period.

- (b) The excess input tax credit in any tax period, for which refund is claimed under this sub-rule, shall be carried over to six consecutive tax periods, following that tax period, for adjustment against output tax and the amount found refundable at the end of such tax periods, shall be refunded in accordance with the provisions of clause (c) and (d) of sub rule (2).

- (c) The application for refund furnished under clause (a) of this sub-rule shall be accompanied by the copy of the tax invoice, certificate of the competent authority showing the name and address of the dealer and the SEZ, under which it is established and the entitlement of the dealer to purchase goods free of tax covered under such tax invoice and such other evidence, as may be required to establish the claim of refund.

## **CHAPTER-VI ACCOUNTS AND RECORDS**

- 31. Maintenance of accounts and records.—** (1) Every dealer shall keep separate account of sales and purchases made:-

- (i) in the State,

(ii) in the course of inter-state trade or commerce,

(iii) in the course of import into India and

(iv) in the course of export out of India.

- (2) Every dealer registered under the Act shall maintain separate accounts for exempted goods.
- (3) Every dealer shall keep separate purchase and sales accounts for different goods liable to tax at different rates of tax.
- (4) Every dealer shall maintain separately a true and correct account of input tax relating to his purchases and of output tax relating to his sales against tax invoices in such a manner that the totaling made at the end of each tax period reflects the purchases and sales made under each tax rate and tax paid on such purchases and charged on such sales. Such purchase book or account shall record the date, invoice number, name of supplier, tax payer identification number (TIN) of domestic supplier, value of purchases and tax credit. The sales book shall have the provision for recording of sales to registered and unregistered (final consumers) persons, separately, date and number of sales invoice and if the buyer is a registered taxpayer, his name, tax payer identification number (TIN) and sale value and tax charged.

Specimen of sale and purchase registers are available in Form-44 and Form-45 respectively. These specimens are provided to facilitate a dealer for proper maintenance of accounts. A dealer may maintain account books as per his requirement and nature of business but these shall contain the information as per the specimen.

- (5) Details of input tax calculations where the dealer is making both taxable and tax free sales.
- (6) Original tax invoices for purchases on which tax has been charged, and invoices for purchases made without charge of Value Added Tax shall all be retained in date order.
- (7) Copies of tax invoices related to taxable sales and invoices related to exempt sales shall all be retained in date and numerical order.
- (8) Credit and debit notes issued and received shall all be retained in date and numerical order.
- (9) Bank records, including statements, cheque book counter foils and pay-in-slips.

(10) Every dealer liable to pay tax under the Act, shall maintain, a Value Added Tax (VAT) account showing month wise details of total output tax, total input tax, total purchase tax, Central Sales Tax, reverse tax, net tax payable, tax paid and the input tax credit due for refund or carry forward to the subsequent return period, if any.

(11) A registered dealer engaged in the manufacturing or processing of goods shall maintain true and up to date accounts of –

- (i) capital goods purchased;
- (ii) inputs purchased;
- (iii) inputs used in manufacturing and processing of exempted goods for sale;
- (iv) inputs used in manufacturing and processing of taxable goods for sale;
- (v) goods manufactured including manufacturing account;
- (vi) goods sold;
- (vii) stock account of inputs, consumables, packing materials, fuel, and finished products and bye-products, if any.

(12) The following records shall be maintained by a dealer having exercised the option to pay tax under section 20:

- (a) Details of the goods purchased and sold by him; and
- (b) Cash book, daybook, ledger, invoice/bill books and purchase vouchers;

**32. Tax Invoice.**— (1) A Tax Invoice must bear the printed serial number, it is to be used, for like, “ORIGINAL - BUYER’S COPY”, “DUPLICATE - TRANSPORTER’S COPY” and “TRIPLICATE - SELLER’S COPY”.

(2) The original copy of the Tax Invoice shall bear the words “VALID FOR INPUT TAX” and the original copy shall only be valid to set up a claim of input tax credit.

(3) The duplicate and triplicate copy of a Tax Invoice shall bear the words, “ THIS COPY DOES NOT ENTITLE THE HOLDER A TAX CREDIT ”.

(4) A Tax Invoice shall contain a certificate/declaration as follows, namely :-

"I/We hereby certify that my/our registration certificate under the Assam Value Added Tax Act, 2003 is in force on the date on which the sale of the goods specified in this tax invoice is made by me/us and that the transaction of sale covered by this tax invoice has been effected by me/us.

(5) A Tax Invoice shall contain value of goods with break-up according to rate of tax applicable. A specimen of tax invoice is available in Form-46, which a dealer at his convenience, may use for this purpose.

(6) The different copies of a Tax Invoice must be in different colours for easy identification of the original copy. The Government may, by notification, give

direction as to the colour in which the original copy of the tax invoice has to be printed.

- (7) Every purchasing dealer registered under the Act, shall inform his registration number to the selling dealer.
- (8) Where the original tax invoice, issued by the registered selling dealer, is lost or destroyed, the selling dealer may, on an undertaking given by the purchasing dealer, provide a copy clearly marked as a 'duplicate' and shall furnish a copy of such undertaking alongwith his return for the tax period in which such 'duplicate' tax invoice has been issued. Such duplicate invoice shall bear the following declaration recorded in red ink and signed by the selling dealer or his declared manager, as the case may be:-

"I, hereby declare that this is the duplicate tax invoice of tax invoice No. .... issued on dated..... and issued to M/s ..... having registration No. ....

Signature

Status ..... "

- (9) The purchasing dealer shall apply to the Prescribed Authority for allowing his claim if input tax credit in respect of such invoice and shall attach along with such an application, a duplicate copy of the tax invoice issued by the selling dealer and the copy of indemnity bond for the amount equal to the amount of input tax claimed under such invoice.
- (10) On receipt of such application, the Prescribed Authority shall cross-check the transaction and after satisfying about the genuineness of the transaction shall allow the claim by an order passed in this regard.
- (11) The purchasing dealer shall avail the input tax credit only after receipt of the order from the Prescribed Authority.
- (12) Where a dealer registered under this Act is also registered under the Central Excise Act, 1944 (Act No. 1 of 1944) and issues an invoice for removal of goods containing the particulars as specified in section 56 and as prescribed in these rules, it shall be treated as tax invoice.
- 33. Retail Invoice.**— A registered dealer, when not required to issue a Tax Invoice, shall issue to the purchaser a retail invoice against a sale exceeding rupees one hundred.
- 34. Credit and Debit notes.**— (1) Credit and Debit notes specified in Section 57 shall contain the following particulars:

- (a) The words "credit note" or "debit note" in a prominent place, as the case may be;
- (b) A consecutive serial number;
- (c) The date of the issue of the document;
- (d) The name, address and registration number of the selling dealer;
- (e) The name and address of the buyer, together with buyer's registration number, if registered;
- (f) Description, quantity and value of the goods (excluding tax) returned;
- (g) The amount of the tax credited or debited;
- (h) Date(s) and number(s) of relevant tax invoice(s) issued by the seller in respect of the sale of goods;
- (i) A brief explanation of the circumstances giving rise to the issuing of the debit note or credit note; and
- (j) Signature of the issuing dealer.

(2) Where a tax invoice has been issued and the amount shown as tax charged in that tax invoice exceeds the tax properly chargeable in respect of the sale, the registered dealer making the sale shall issue to the buyer a credit note indicating the circumstances and containing the particulars prescribed.

(3) Where a tax invoice has been issued and the tax properly chargeable in respect of the sale is more than the amount shown as tax charged in that invoice the registered dealer making the sale shall issue to the buyer a debit note indicating the circumstances and containing the particulars prescribed.

(4) Credit and debit notes in respect of sales or purchase return shall be issued only when the goods have been returned within a period of six months from the date of original sale.

(5) Credit and debit notes in respect of any annual discounts and any price adjustments shall be issued as and when the accounts are settled between the seller and the buyer and they are supported by proper documentary evidence.

(6) A registered dealer shall not give more than one credit note or debit note in respect of the same adjustment, and may provide a duplicate, where the original of the debit note or the credit note is lost or destroyed, with the declaration that it is a duplicate of such credit or debit note.

**35. Audit of Account.**— The report of auditor under sub section (1) of section 62, shall be in Form-47 and Form-48.

**36. Records to be maintained by transporter under section 28.**— (1) Every transporter shall in respect of goods, the sale or purchase whereof is taxable under the Act, maintain true record of such goods transported, delivered, or received for transport. The Consignment Note and Forwarding Note of the transporter shall contain all the particulars as contained in Form-49 and Form-50 respectively and the transporter at his convenience may use such forms. The Despatch Register

and Delivery Register shall invariably be maintained in Form-51 and Form-52 respectively. Such record shall be preserved by him for a period of five years.

- (2) Consignment Notes shall be serially numbered in consecutive order. The last serial number shall go up to 1,00,000 where after a fresh series of Consignment Note shall start, intimation regarding which shall be given by the transporter to the Prescribed Authority before bringing the fresh series in use. The Despatch Register and Delivery Register before use shall be got authenticated from the Prescribed Authority in whose jurisdiction the place of business of the transporter is situated.
- (3) No transporter shall transport, accept for booking or release any consignment of goods, the sale or purchase of which is taxable under the Act, unless- (a) the consignment is covered by a copy of invoice or sale bill; (b) the particulars regarding consignment intended to be booked are furnished in the forwarding notes by the consignor; (c) the person taking delivery of goods or delivering the goods for booking furnishes a letter of authority from the consignee or consignor containing his specimen signatures duly attested; and (e) the consignment note or the forwarding note in respect of consignment of goods brought from a place outside the State or intended to be booked for a place outside the State by a dealer not registered under the Act is countersigned by the Prescribed Authority or any other officer authorised by him.
- (4) The registered transporter shall submit a monthly statement of goods transported and delivered into Assam in Form-53 and monthly statement of goods transported outside Assam in Form-54 to the Prescribed Authority of his area within twenty one days of the following month.
- (5) All accounts, records, registers and documents relating to the above transactions shall at all reasonable times be open to inspection by an officer any officer appointed to assist the Commissioner.

The Prescribed Authority shall have the power to call for and examine the books of accounts, other documents and records in possession of a transporter for the purpose of verifying the correctness of the statements, submitted under this rule or for any other purpose and the transporter shall be bound to furnish the books of accounts or other documents when so called for.

- (6) Where the goods have been dispatched by a consigning dealer "to self", the transporter shall ascertain and keep record of the full name and address of the person taking delivery of the goods, the name of the dealer with his registration certificate number under the Act, if any, and if the person taking delivery is not



a dealer but taking delivery for and on behalf of a dealer, the name and address of such dealer and his registration certificate number under the said Act.

- (7) The driver or the person in charge of the goods vehicle shall always carry with him a copy Consignment Note in respect of each consignment of goods being carried. In case the goods vehicle is carrying more than five consignments in respect of different dealers, the driver or person in charge of such vehicle shall also carry a Manifesto, which shall contain all the particulars of specimen Form-55.

**37. Certificate of Export.—** (1) A dealer shall in support of his claim that he is not liable to pay tax under this Act in respect of any sale of such goods on the ground that the sale of those goods is a sale in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) furnish to the Prescribed Authority at the time of assessment a Certificate of export in Form-56 duly filled and signed by the exporter along with the evidence of export of such goods.

- (2) The exporter who wants to purchase goods for export out of the territory of India from a registered dealer free of tax shall obtain from the Prescribed Authority a blank form of Certificate of export in Form-56 referred to in sub-rule (1) for furnishing the same to the selling dealer.

Provided that where the exporter cannot obtain the Form specified in this rule from any Prescribed Authority on the ground that he is not liable to registration under the Act or has no place of business in the State, he may obtain the Form from such Prescribed Authority as may be specified by the Commissioner and all the provisions of the Act and rules shall apply accordingly to the said exporter.

- (3) Every such exporter shall maintain in a register in Form-57 due account of every certificate of Export received from the Prescribed Authority and if any such certificate is lost or destroyed or stolen he shall report the same to the Prescribed Authority immediately and shall make appropriate entry in the remark column of the register in Form-57 and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.

The register in Form-57 shall be kept in the place of business of the exporter and shall at all reasonable time be open to inspection by the Commissioner or by any of the Officers appointed under Section 3 of the Act to assist the Commissioner.

- (4) The Certificate in form-56 referred to in sub-rule (1) shall be issued in triplicate. Two copies duly filled in and signed by the purchasing exporter shall

be furnished to the selling dealer and the other one retained by the purchasing exporter.

- (5) One of the two copies of the certificate furnished to the selling dealer shall be submitted by the selling dealer as specified in sub-rule (1).
- (6) Unused certificates remaining in stock with an exporter on the termination or cancellation or fulfilment of his agreement of export shall be surrendered to the Prescribed Authority immediately thereafter.
- (7) No exporter to whom a certificate of export is issued by the Prescribed Authority shall transfer the same to another person except for the purpose of sub-rule (1).
- (8) A certificate in respect of which a report has been received by the Prescribed Authority under sub-rule (3), shall not be valid for the purpose of sub-rule (1).
- (9) The Commissioner shall from time to time publish in the Official Gazette particulars of the certificate in respect of which report is received under sub-rule (3).
- (10) The Commissioner may, by notification, declare the Certificate of export of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification.
- (11) When a notification declaring forms of a particular series, design or colour obsolete and invalid is published under sub-rule (11), every exporter shall, on or before the date with effect from which the certificates are so declared obsolete and invalid, surrender to the Prescribed Authority or unused certificates of that series, design or colour which may be in his possession and obtain in exchange such new certificates as may be substituted for the certificates declared obsolete and invalid:

Provided that new certificates shall not be issued to exporter until he has rendered account of the old certificate lying with him and returned the balance, if any, in his hand to the Prescribed Authority.

## **CHAPTER-VII**

### **LIABILITY IN SPECIAL CASES**

- 38. Liability in case of transfer of business.**— The prescribed time for application for amendment of a certificate of registration in case of a transfer of business or a lease shall be fourteen days, as required by sub-section (2) of section 63 of the Act.
- 39. Liability of contractor or sub-contractor to tax.**— (1) A contractor shall not be liable to pay tax under sub-section (2) of section 69, if he produces documentary evidence as to the payment of tax on the taxable turnover of the goods involved in execution of works contract, by the sub-contractor along with a declaration from such sub-contractor to this effect.

- (2) A sub-contractor shall not be liable to pay tax under sub-section (3) of section 69, if he produces documentary evidence as to the payment of tax on the taxable turnover of the goods involved in execution of works contract, by the contractor along with a declaration from such main contractor to this effect.

#### **CHAPTER-VIII**

#### **INSPECTION OF ACCOUNTS AND DOCUMENTS AND SEARCH OF PREMISES AND ESTABLISHMENT OF CHECK-POSTS**

- 40. Production, inspection and seizure of accounts, documents and goods and search of premises.—** (1) In issuing an order under sub-section (4) of section 55 or in requiring the production by any dealer of his accounts and documents strict regard shall be had to the necessity of not disturbing the accounting procedure of the dealer or the work of his staff any more than is absolutely necessary for the purpose of applying adequate check or ascertaining the required information as the case may be.
- (2) Unless the authority acting under sub-section (2) of section 74 in his discretion deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stock of goods of such dealer and in fixing the date, time and place for the purpose of as far as possible, be paid to the convenience of the dealer.
- (3) (i) Where any authority appointed under section 3 conducts a search under sub-section (4) of section 74, he shall, as far as may be follow the procedure prescribed in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).
- (ii) The application for obtaining authorisation for conducting search at a residential accommodation shall be in Form-58 and such authorisation shall be in Form-59.
- (4) When any accounts, registers or documents of a dealer seized by any authority appointed under section 3 have to be returned to the dealer, such return may be made after taking such extracts therefrom, as may be necessary. The authority making the return shall affix its signature or official seal or both on such accounts, registers or documents and the dealer shall give a receipt in acknowledgement, which shall mention the numbers and particulars of the places where the accounts, registers or documents returned to him.
- (5) For sale in open auction, as referred to in clause (f) of sub-section (5) of section 74, the following procedure shall apply:-

- (a) The authority seizing or detaining the goods shall cause to be published in the notice board of his office a notice under his signature specifying the details of goods seized and intended for sale and also specifying the place where and the date on, and the hour at which the seized or detained goods will be sold in open auction and shall display copies of such list and notice in more than one public place in or around the place in which the goods were seized or detained.
- (b) No sale shall take place before the expiry of a period of fifteen days from the date on which the notice is affixed unless the goods are subject to speedy and natural decay.
- (c) Intending bidders shall deposit as earnest money a sum equal to 5% of the estimated value of the goods.
- (d) At the appointed time, the goods shall be put up in one or more lots, as the authority conducting the auction sale may consider necessary and shall be knocked down in favour of highest bidder, subject to confirmation of the sale by the zonal Deputy Commissioner when the value of the goods exceeds one lakh rupees.
- (e) The earnest money deposited by the unsuccessful bidders shall be refunded to them within seven days from the date of auction.
- (f) The auction purchaser shall pay the sale value of the goods including sales tax applicable, in cash immediately after the sale and he shall not be permitted to carry away the goods unless the amounts are paid in full. The proceeds shall be remitted into Designated Bank.
- (g) The officer receiving the value of the goods in cash shall issue a receipt to the person making such payment.
- (h) Where the purchaser fails to pay the purchase money the earnest money deposited by the defaulting bidder shall be forfeited to the Government and the goods shall be resold in the auction. The procedure prescribed for the first auction shall be followed for conducting the subsequent auction.
- (i) If any order directing detention is set aside on appeal or revision, the goods so detained, if they have not been sold in auction, shall be released and if they have been sold, the proceeds thereof shall be paid to the owner of the goods, deducting the expenses incurred from the time a detention of the goods to the time they were sold in auction.

- (j) Where the amount fetched in auction is more than the amount of the tax, penalty due from the owner of the goods, the surplus after realizing the tax and penalty imposed, the expenses for the conduct of the sale and the expenses and other incidental charges referred to in clause (g) of sub-section (5) of section 74, shall be refunded to person concerned on an application.

**41. Check Post.—** (1) When a check post is set-up on thoroughfare of road, barriers may be erected across the thorough fare of road in the form of contrivance to enable traffic being intercepted, detained and searched.

- (2) Any officer appointed under the provisions of the Act and for time being on duty at the check post shall be deemed to be the Officer-in-charge of such check post and all the provisions of the Act and rules shall apply accordingly.

Explanation: The following officers shall be deemed to be on duty at a check post for the purpose of this rule:

- (i) The Commissioner;
- (ii) Any other Officer appointed to assist the Commissioner and exercising jurisdiction over the area where the check post is located;
- (iii) Any officer appointed in any capacity to assist the Commissioner and posted in such capacity to the check post shall at any time when he is physically present at the check post be deemed for the purpose of these rules to be the Officer-in-Charge of the check post.

Where at any time more than one officer is present, the senior most among them shall be deemed to be the Officer-in-Charge of the check post.

- (3) The Commissioner may, by general or specific order in writing not inconsistent with the provisions of the Act and rules, direct the Officer-in-charge of the Check Post, subject to such conditions as may deem fit to impose, to do or refrain from doing something which the latter has the authority to do whereupon such Officer-in-charge shall carry out the order.
- (4) No person shall transport goods across or beyond a check post or barrier except after filing before the officer-in-charge of the check post, the documents referred to in sub-section (3) of section 75.
- (5) The officer in charge of the check post or any authority appointed to assist the Commissioner posted at the check post shall enter the relevant information in the computer and generate serially numbered computerized print outs of gate pass and other documents, as the case may be:

Provided that the Commissioner may direct that the relevant information shall have to be furnished in the electronic format and in such cases it shall be incumbent upon the person carrying the goods or person in-charge of the goods vehicle to furnish such information in the electronic format.

- (6) The Authority referred to in sub-rule (5), shall charge such sum as may be fixed by the Government from time to time as service charges for issuing the computer print outs of any document from the owner or person in-charge of the goods vehicle.
- (7) In case, where computer counter is not functional, for one reason or another, and in case when there is extraordinary rush of work at the computer counter of the check post, the relevant information or particulars shall be filled in manually.
- (8) Inspection and search of goods vehicles.—
  - (i) Where in the opinion of the Officer-in-Charge of the check post a search of a goods vehicle is necessary, such search shall, as practicable, be conducted with due regard to the convenience of the person transporting the goods and without causing avoidable dislocation of the movement of the goods and the person transporting the goods shall take all necessary steps to facilitate physical inspection of the goods carried in the vehicle or the boat.
  - (ii) The Officer-in-Charge of the check post or barrier may for satisfying himself that the provision of sub-rule (4) of this rule are not being contravened, require the person for the time being in charge of such goods vehicle to stop and such person shall forthwith comply with such requirement and keep the goods vehicle stationary for so long as is required by such officer.
  - (iii) Such officer may, thereupon enter and search such goods vehicle and inspect all goods and documents concerning the goods or the vehicle. In carrying out such search or inspection, the officer may take the assistance of any other officer appointed under sub-section (1) of section 3 of the Act, or any other staff on duty at such check post or barrier or of the local civil administration. The person for the time being in charge of goods vehicle shall forthwith furnish such particulars of the goods and goods vehicle as may be required and shall render all possible assistance to the said officer in making the search or inspection.
- (9) Documents to be carried by owner or the person in-charge of a goods vehicle to be produced at the check-post under section 75.—

- (i) in case of movement of tax free goods from Assam to places outside the State and to Assam from places outside the State, Bill of Sale in Form-60, Invoice, Consignment Note and Manifesto of the transporter;
- (ii) (a) in case of import of taxable goods into Assam for re-sale, Delivery Note in Form-61, Invoice, Consignment Note and Manifesto of the transporter;
- (b) in case of import of taxable goods into Assam for use in the setting up of industrial unit or for use as raw material in the manufacture of goods or for personal use or consumption, Road Permit in Form-62, Invoice, Consignment Note and Manifesto of the transporter
- (iii) in case of despatch of taxable goods outside the State from a place within Assam, a valid tax clearance certificate in Form-63, Invoice, Consignment Note and Manifesto of the transporter;
- (iv) in case of movement of goods taxable in Assam, through Assam, from any place outside the State to any other place outside the State;
  - (a) At the entry check post: Invoice, Consignment Note, Manifesto of the transporter and the statutory documents of the importing State, if the goods are taxable in that State, transit pass of other relevant States and an application for transit pass;
  - (b) At the exit check post: Invoice, Consignment Note, Manifesto of the transporter, statutory documents of the importing State, if the goods are taxable in that State and transit pass in Form-64 issued by the entry check post;
- (v) in case of intra-State movement of taxable goods, a valid tax clearance certificate in Form-63, Invoice, Consignment Note and Manifesto of the transporter;
- (vi) in every case mentioned in sub-clauses (i) to (v) above where goods are carried by a motor vehicle, in addition to the documents mentioned therein, the registration certificate of the vehicle issued under the Motor Vehicles Act and the weighment slip of the goods carried by the vehicle:
 

Provided that the Government may direct that the person in charge of every goods vehicle shall get his vehicle weighed at the Weigh Bridge authorised by the Government in such a notification and the person in charge of the goods vehicle shall also pay the weighment charges fixed by the Government, from time to time.
- (vii) The trip sheet as mentioned in clause (b) of sub-section (3) of section 75 shall contain all the particulars as given in specimen Form-65.

- (10) (a) The Bill of Sale (Form-60) as referred to in clause (i) of sub-rule (9), in respect of tax free goods shall be submitted by the owner or the person in-charge of the goods vehicle to the officer-in-charge of the check post in duplicate whereupon the officer-in-charge shall countersign with his office seal on both the copies so submitted and return one copy to the person in-charge of the goods vehicle to deliver it to the consignee and such officer shall send the retained copy of the Bill of Sale to the concerned Prescribed Authority under whose jurisdiction the business of the dealer is located;
- (b) in case of Delivery Note (Form-61) as referred to in clause (ii) of sub-rule (6), the "Original" and the "Duplicate" foils shall be produced before the officer-in-charge of the check post. The officer-in-charge shall sign and seal both the foils of the Delivery Note as a mark of having verified the particulars furnished therein, retain the "Original" foil and return the "Duplicate" foil to the person producing it. He shall send the "Original" foil retained by him to the Prescribed Authority having jurisdiction over the concerned dealer;
- (c) The transit pass referred to in section 76 and in clause (iv) of sub-rule (9) shall be in Form-64. No such transit pass shall, however, be required for transportation of the tax free goods.
- (11) Import of goods for resale.— (a) A registered dealer who intends to bring or import any taxable goods from outside the State for sale, shall apply to the appropriate Prescribed Authority for issue of Delivery Note (Form-61). The dealer shall also furnish a utilization statement of Delivery Notes previously issued. If the Prescribed Authority is satisfied that the application of the dealer is genuine and reasonable, he may issue him such number of forms as he may deem proper.
- (b) Such Delivery Note in Form-61 shall be got printed by the Government in triplicate, that is the counter foil, the original foil and the duplicate foil and shall be issued to the applicant dealer by the appropriate Prescribed Authority against payment of the prescribed fee.
- In case the Delivery Note is out of print or in short supply or otherwise not available, the Commissioner may make alternative arrangements by authorizing the Deputy Commissioner of a particular zone to issue authenticated and specially numbered forms, for a specified period or can dispense with the requirement of such forms for the specified time, as he deems proper in view of the circumstances of the case.
- (c) The Dealer shall retain the counterfoil of the Delivery Note and he shall send in advance the portions marked as 'Original' and 'Duplicate' of such Delivery Note to the consignor. Such Delivery Note, in duplicate, filled in by the consignor shall accompany the goods and shall be tendered by the



person-in-charge of the goods vehicle to the officer-in-charge of the check post through which the goods vehicle first enters into the State.

- (d) The officer-in-charge of the check post shall retain the original portion of the declaration form and return the duplicate portion after signature and marking seal in token of having verified it, to the person producing it and such officer shall send the retained original portion of the declaration form to the appropriate Prescribed Authority.
  - (e) Every Delivery Note in Form-61 so obtained by the dealer shall be kept by him in safe custody, and the dealer shall be personally responsible for the loss, destruction or theft of any such Form or the loss of revenue to the Government resulting directly or indirectly from such loss, destruction or theft.
  - (f) Every dealer shall maintain a true and complete account of every such Form obtained by him in a register and where any Form is lost, destroyed or stolen, the dealer shall report the fact to the Police and jurisdictional Prescribed Authority immediately, shall make appropriate entries in the remarks column of the said register and take such other steps to issue public notice of the loss, destruction or theft, as Prescribed Authority may direct.
  - (g) Any unused Delivery Note in Form-61 remaining in stock with a dealer shall be surrendered to the jurisdictional Prescribed Authority within thirty days of the discontinuance of the business by the dealer or cancellation of his certificate of registration.
  - (h) No dealer who has obtained such Form shall, either directly or through any other person, transfer the same to another person.
  - (i) A Delivery Note 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.
  - (j) The Commissioner shall from time to time publish in the Official Gazette, the particulars of the Delivery Notes in respect of which a report has been received about loss, theft or damage.
- (12) Import of goods for personal consumption or for use in manufacture.— (i) Where any person intends to bring, import or otherwise receive into the State from any place outside the State, any goods other than the goods exempt

under the First Schedule, in excess of the quantity or measure as specified in this rule, for his own use and not for resale or for transfer of any other manner and the consignment of such goods is transported into the State by road, railways, air or waterways, such person shall make an application for Road Permit to the Prescribed Authority in whose jurisdiction the applicant carries on business or, if he does not carry on any business, within whose jurisdiction the applicant resides;

- (ii) Where any person, whether registered under the Act or not, having a manufacturing or industrial unit or intending to set up such a unit, intends to bring, import or otherwise receive into the State from any place outside the State, any goods other than the goods exempt under the First Schedule, in excess of the quantity or measure as provided in rule 42 for use in setting up of the industrial unit or for use as raw materials in manufacture of goods in the industrial unit (before getting registered under the Act) and not for resale or for transfer in any other manner and the consignment of such goods is transported into the State by road, railways, air or waterways, such person shall make an application for Road Permit to the Prescribed Authority in whose jurisdiction the industrial unit or its office is located;
- (iii) The application for a Road Permit shall be in Form-62 and shall be submitted to the Prescribed Authority in triplicate. Separate application shall be made for each Road Permit;
- (iv) The application form shall be issued on payment of a prescribed fee;
- (v) If the Prescribed Authority, after due enquiry as may be necessary, is satisfied about the bonafide requirement of such person, he shall on such application prepare a Road Permit in triplicate in Form-62. Two copies of such Road Permit shall be made over to the applicant and the third copy shall be retained in the office;
- (vi) The person transporting the goods shall produce the "Original" and the Duplicate" foils of the Road Permit (Form-62) before the Officer-in-charge of the check post and the said officer shall after proper verification, allow the movement of the goods conforming to the description and quantity mentioned in the Road Permit. The Officer-in-charge shall sign and seal both the foils of the Road Permit as a mark of having verified the particulars furnished therein, retain the "Original" foil and return the "Duplicate" foil to the person producing it. He shall send the "Original" foil retained by him to the Prescribed Authority who had issued the Road Permit;
- (vii) If the Prescribed Authority is of the opinion that the consignment of goods mentioned in the application referred to in sub-clause (iii), involves any tax liability under any provisions of the Act and considers it necessary to obtain security for safeguarding the payment of tax on such transaction,

he shall, before issuing the Road Permit, direct the applicant to make payment of an amount equivalent to the amount of tax that may become payable on such transactions;

- (viii) Where the Prescribed Authority is of the opinion that a person, who has applied for Road Permit should furnish security with a view to ensure that there is mis-utilisation of the Road Permit, direct the applicant to furnish security in the Form of a call deposit or bank guarantee for an amount not exceeding the amount of tax under the Act calculated on the value of the goods;
  - (ix) The Road Permit obtained under sub-clause (v), shall not be transferred under any circumstances;
  - (x) No Road Permit shall be issued to a person unless he has furnished satisfactory account of the utilisation of the Road Permits previously issued to him;
  - (xi) The Prescribed Authority shall maintain a register for such Road Permits issued under sub-clause (v);
- (13)(a) If the amount of tax or security directed to be paid is paid, the Officer-in-charge of the check post or barrier shall issue a receipt in the name of the person directed to pay the tax or security specifying also the name and status of the person actually making such payments and on whose behalf payments are made.
- (b) On receipt of the payment of the amount, the said officer shall allow the goods vehicle to pass.
  - (c) The said officer shall intimate the details of such collection to the concerned Prescribed Authority within three days of such collection.

**42. Restrictions and conditions in respect of Import of goods into the State by Rail, River, Air or Post or any other place under section 77(1).—** (1) No person shall take delivery or transport from any Railway Station, Steamer Station, Post Office, Air Port, carrier delivery point or any other place whether of similar nature or otherwise in Assam any consignment of taxable goods despatched from outside Assam:

Provided that this restriction shall not apply to any consignment which does not exceed –

- |   |                       |
|---|-----------------------|
| (i) in the case of goods sold by quintal and kilogram | 5 kilograms in weight |
| (ii) in the case of goods sold by liters              | 5 liters in weight.   |
| (iii) in the case goods sold by metre                 | 5 metres in length.   |
| (iv) in the case of goods sold by pieces              | 1 in number           |
| (v) in the case of goods sold by gross                | 1 gross in number     |
| (vi) in the case of goods sold by dozen               | 1 dozen in number     |

(vii) in the case of goods sold by pair	1 pair
(viii) in the case of precious stones, namely; diamonds, emeralds, rubies, real pearls, and sapphires, synthetic or artificial precious stones, pearls artificial or cultured	1 gram in weight

**43. Procedure for importing goods through rail, river, air or post under section**

**77(2).—** (1) If the taxable goods are brought into the State from a place outside the State by any means other than through road transport such as through railways or airways or any other mode, as specified in sub-section (2) of 77, the dealer shall, before taking the delivery of or transporting from any aforesaid place of delivery, produce before the Prescribed Authority, the relevant railway receipt, bill of lading, air note or such other document required for the purpose of obtaining the delivery of such consignment from such transporter. The dealer shall make over to the Prescribed Authority, in duplicate, a "Delivery Permit" in Form-66.

(2) The Prescribed Authority shall on being satisfied about the correctness of the statements made and particulars contained in the declaration in Form-66 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 both copies of the declaration with his seal and signature with date. One copy of the declaration shall thereupon be returned to the dealer and the other copy retained by the Officer concerned.

(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) In case of 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.

**44. Manner of issue of clearance certificate to a dealer or person.—** (1) Where a dealer or person requires a clearance certificate, such dealer shall, make an application in Form-63 in duplicate containing therein a declaration regarding position of submission of returns, payment of due taxes, payment demanded taxes, interest and penalty under the Act, position of any litigation cases lying before the Appellate Authority, Appellate Tribunal as the case may be and having

the same duly verified and signed to the Prescribed Authority, with a prayer to issue a clearance certificate to him for the purpose (s).

- (2) If the Prescribed Authority is satisfied that the application is in order and the declaration made by a dealer or person in his application is correct, such authority shall, within seven days from the date of receipt of such application, issue to such dealer or person a clearance certificate in Form-63 send the clearance certificate to such dealer or person ordinarily by post or through courier service.
- (3) A clearance certificate issued under sub-rule (2) shall be valid for the period specified in such clearance certificate over the signature and seal of the Prescribed Authority.
- (4) A copy of the clearance certificates so issued shall be retained by the Prescribed Authority for his record.
- (5) Where the Prescribed Authority does not issue a clearance certificate to a dealer or person under sub-rule (2), such authority shall, after giving the dealer an opportunity of being heard, reject his application within seven days from the date of receipt of such application for reasons recorded there-for and intimate him in writing accordingly.

**45. Procedure for acquisition of goods.—**

- (1) The Prescribed Authority or the officer in-charge of a check post before purchasing goods under section 78 of the Act shall ascertain whether there is understatement of value of goods. For this purpose, he shall first find out thirty five per cent of the prevailing market price or maximum retail price (MRP), as the case may be, and deduct the amount so arrived at from the prevailing market price or maximum retail price. If the residual amount so arrived at is more than the total or aggregate of the purchase price as per invoice and the transportation charge, then it shall be a case of under-valuation of goods.
- (2) The Prescribed Authority or the officer in-charge of a check post shall serve a notice in Form-67 on the person concerned giving him an opportunity of showing cause against his intention of purchasing the goods. After hearing the person concerned and after examining the written submission, if any, made by him, if the Prescribed Authority or the officer in-charge of the check post is satisfied that there has been an under-valuation of the goods, he shall pass a speaking order for purchasing the goods.
- (3) The Prescribed Authority or the officer in-charge of the check post shall take the goods in his possession and arrange for their proper storage. He shall also arrange for payment of the purchase price to the person being dispossessed of such goods. The payment shall be made by way of Bank Draft drawn in favour of the consignee in case of goods imported into the

State and in favour of the consignor in case of goods exported outside the State.

- (4) The Prescribed Authority or the officer in-charge of the check post shall dispose of the goods so purchased in public auction as per procedure prescribed in sub-rule (5) of rule 40, immediately after such purchase.
- (5) In case the highest bid in the public auction is less than the price at which the goods were purchased, the goods shall be put to auction again following the same procedure. If in the second auction also the highest bid, falls short of the purchase price, the Prescribed Authority or the officer in-charge of the check post shall refer the matter to the Commissioner with full particulars of both the auctions and also of the goods.
- (6) In case the goods are subject to speedy and natural decay, the Prescribed Authority or the officer in-charge of the check post shall sell such goods in public auction without delay.

## **CHAPTER-IX APPEAL AND REVISION**

- 46. Appeals to the Appellate Authority.—** (1) An appeal under section 79 against any final order passed by any officer may be filed before the Appellate Authority:

Provided that Commissioner may subject to provisions of sub-section (7) of section 3, either of his own motion or an application made in this behalf for reasons to be recorded in writing transfer any appeal filed or pending before the Appellate Authority to any other Appellate Authority.

- (2) A Memorandum of Appeal shall be presented in duplicate in Form-68.
- (3) A Memorandum of Appeal shall be accompanied by a certified copy of the order appealed against and the fee, as required.
- (4) A Memorandum of Appeal shall be verified and signed by the appellant or his agent, authorised in his behalf to the effect that the facts set-out in the memorandum are true to the best of his knowledge and belief.
- (5) The Memorandum of Appeal may be sent by Registered post or by hand on which the Appellate Authority shall grant a receipt.
- (6) The Appellate Authority shall not entertain any appeal unless the provisions of section 79 are complied with.
- (7) The date fixed for hearing under section 79 shall be communicated to the appellant and the authority, passing the final order by Registered post.
- (8) The Appellate Authority shall communicate the order passed to the Appellant and the Prescribed Authority pass the final order.

- 47. Appeal to the Appellate Tribunal.—** (1) An appeal under section 80 may be filed before the Tribunal, constituted under section 4 in Form-69:-
- (2) Every appeal to the Tribunal shall contain the following-
    - (a) a statement of the facts of the case;
    - (b) a reference of the order or orders to which the petition relate;
    - (c) the date of communication of the order appealed against;
    - (d) the grounds of appeal and the relief sought for.
  - (3) An appeal to the Tribunal shall be filed in quadruplicate and shall be accompanied by the certified copy or copies of the order appealed against and the receipted copy of the bank challan in support of payment of tax or penalty and fee as required.
  - (4) The appeal shall be verified and signed in the manner laid down in sub-section (6) of section 29.
  - (5) A memorandum of cross objection shall be filed before the Tribunal in Form-70.
  - (6) The Tribunal shall fix up a date of hearing and communicate to the parties under Registered Post.
  - (7) The Tribunal shall communicate the order to the parties in this behalf under registered post.
  - (8) Cost against any authority awarded by the Appellate Tribunal under sub-section (19) of section 4 shall be paid by the Commissioner after obtaining sanction from the Government.
- 48. Appeal to the Board of Revenue.—** Pending constitution of the Tribunal, the Assam Board of Revenue shall act as Tribunal as per sub-section (2) of section 4 and an appeal to the Assam Board of Revenue shall be presented in the manner as laid down in the Assam Board of Revenue Regulation, 1863.

## CHAPTER-X OFFENCE AND PENALTIES

- 49. Conditions for causing investigation of offences under section 88.—** The following shall be the conditions in causing an investigation by any officer subordinate to the Commissioner into all or any offence punishable under the Act:-
- (i) the officer entrusted with the work of investigation will confine himself to the extent and the nature of evasion of tax under the Act;
  - (ii) the investigation may be conducted outside the State if the circumstances so warrant;
  - (iii) the officer making the investigation will report to the Commissioner about progress of investigation from time to time till the investigation is completed;
  - (iv) in case, the Officer conducting investigation is transferred or retired before completion of investigation, he shall handover the case with the up-to-date

findings of the investigation to the Commissioner, who will entrust other officer to complete the investigation.

**50. Intimation accepting composition money.**— Where under section 89, the Commissioner accepts from any person a sum by way of composition of an offence, he shall send an intimation in writing in that behalf, in Form-71, to that person, specifying therein-

- (a) the sum determined by way of composition ;
- (b) the date on or before which the sum shall be paid into the Government Account ;
- (c) the authority before whom and the date on or before which a receipted challan shall be produced in proof of such payment ; and
- (d) the date on or before which the person shall report the fact to the Commissioner.

#### **CHAPTER-XI MISCELLANEOUS**

**51. Declaration of name of manager of business.**— (1) Every dealer at the time of making the application for registration submit to the Prescribed Authority a declaration in Form-72, stating the name or names of the person or persons who shall act as the manager of business and is or are authorized to sign returns under the Act on their behalf, or to make statements in any enquiry under the Act, and all returns signed and statements so made by such person or persons shall be binding on such dealer.

(2) Where there is any change in the person or persons named in Form-72 as a manager of business under section 91 on account of death or otherwise, the registered dealer or his legal representative, as the case maybe, shall inform the Prescribed Authority within thirty days from the date of such change in the same Form.

**52. Particulars to be furnished by Banks, Clearing Houses and others.**— (1) Every Bank in the State shall, if so required by the Commissioner, furnish any such particulars as he may require in respect of the transactions of any dealer with such Bank, including copies of statement of profit and loss account, trading account, balance sheet and stock inventory, filed by the dealer with such Bank.

(2) Every person who during the course of his business handles, possesses or manufactures any goods liable to tax under the Act, shall, if so required by any officer of the Department, furnish any such particulars as he may require in respect of the transaction of any dealer in so far as it relates to the goods handled, possessed or manufactured by him for or on behalf of such dealer.



**53. Powers to take evidence on oath under section 97.**— Any tax authority or an Appellate Authority may issue a summons in Form-73 for the production of any document or the appearance of any person.

**54. Disclosure of information.**— The Commissioner may furnish the particulars referred to in sub-section (3) of section 102, an application made in this behalf, in Form-74:

Provided that no such particulars of documents shall be furnished by any authority appointed to assist the Commissioner unless a written sanction is accorded by the Commissioner:

Provided further that the Officer obtaining particulars of such documents shall keep them as confidential and use them only for the purpose mentioned in the application in the lawful exercise of powers conferred by any Act or enactments.

**55. Matters relating to appearance before any authority in proceedings by authorised agent or representative under section 103.**— (1) The minimum prescribed qualifications of a Sales Tax Practitioner shall be:-

- (i) a degree in Commerce or business management from a recognised University;
- (ii) a degree in law from a recognised University;
- (iii) a retired member of the Assam Taxation Service not below the rank of the Superintendent of Taxes.

(2) When a dealer desires to be represented by an authorised agent or representative, he shall file a declaration in Form-75.

**56. Power to write off demand under section 104.**— (1) Demand may be written off through an order in writing:-

- (a) by the Prescribed Authority, if it does not exceed Rupees five thousand;
- (b) by the Deputy Commissioner, if it does not exceed Rupees twenty thousand;
- (c) by the Commissioner, if it exceeds Rupees twenty thousand but does not exceed Rupees one lac; and
- (d) by the Government, if it exceeds Rupees one lac.

(2) The Authority, specified in sub-rule (1), before proceeding for writing off shall ensure proper enquiry regarding existence of any movable and immovable properties of the defaulting dealer.

**57. Procedure for determination of disputed questions under section 105.**— (1)

- (a) Every dealer or every association of trade, commerce or industry desirous of

raising a question for determination of the rate of tax on any goods shall make an application to the Commissioner in Form-76; and

- (b) Every dealer or every association of trade, commerce or industry before making such application shall deposit a fee of rupees one hundred and enclose with the application a copy of challan in proof of the payment of such fee.
- (2) Every application referred to in clause (a) of sub-rule (1) shall be in quadruplicate;
- (3) Separate application shall be made for each of the goods in respect of which determination of the rate of tax is sought.
- (4) On receipt of the application, the Commissioner shall, after making such enquiry and calling for such additional information from the dealer or the association of trade, commerce or industry as he deems necessary and after giving such dealer or association of trade, commerce or industry an opportunity of being heard, pass an order determining the rate of tax in respect of the goods covered by the sale voucher received with the application.
- (5) A copy of the order passed under sub-rule (4) shall be served on such dealer or association of trade, commerce or industry.

## **CHAPER-XII**

### **REPEAL AND SAVINGS**

- 58. Statement of claim of Input Tax Credit in respect of goods purchased under Assam General Sales Tax Act, 1993 held in stock on the appointed day.—** Where, upon the commencement of the Act, a registered dealer wishes to claim a tax credit for opening stock held on the date of commencement of the Act under section 108, the dealer shall furnish the required statement in Form-77 to the jurisdictional Prescribed Authority and if the accounts of the dealer for the year preceding the appointed date are required to be audited under any statutory provision, then such stock statement shall be certified by a Chartered accountant.
- 59. Display of signboard.—** (1) Every dealer registered under this Act shall display a signboard at a conspicuous place at his place of business showing his trade name and address of place of business including premises number, floor, room no, etc., if any.
- (2) The sign-board shall also show the number of certificate of registration granted under the Act.
  - (3) If a dealer uses more than one trade names, all such names should be displayed on the sign-board.

- (4) For any breach of the provisions of sub-rule (1), a dealer shall be punishable with a penalty not exceeding one hundred rupees for each day of default.

**60. Service of notice.—** (1) Any notice which is issued under the provisions of the Act or the rules made there-under may be served on a dealer or person by any of the following methods, namely:-

- (a) personally upon the addressee, if present,
- (b) by messenger, including a courier
- (c) by registered post :

Provided that if the authority issuing the notice is satisfied that an attempt has been made to serve a notice by any of the above mentioned methods and the dealer is avoiding service or that for any other reason the notice cannot be served upon him by any of the above mentioned methods, the said authority may, after recording his reasons for so doing, cause such notice to be served by affixing a copy thereof in some conspicuous place in his office and also upon some conspicuous part of the last notified place of business of the dealer, and a notice so served shall deemed to have been duly served.

- (2) When a notice is sent by registered post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

**61. Fees.—** (1) The amount of fee as indicated in column (3) of the Table below against memorandum of appeal, application for revision, review or any other application or petition as described in column (2) of such Table shall be payable when such memorandum is presented or such application or petition is filed.

<b><u>TABLE</u></b>		
Sl. No	Description of memorandum, application or petition.	Amount of fee
(1)	(2)	(3)
(a)	Upon an application for registration by a dealer.	Rupees one hundred
(b)	Upon an application for issue of duplicate copy of a certificate of registration.	Rupees fifty for duplicate copy the certificate of registration and also for each copy of the certificate for each additional place of business
(c)	Upon an application for amendment of certificate of registration	Rupees fifty

(d)	Upon a memorandum of appeal to the Appellate Authority	Five per centum of the amount of tax, penalty or interest in dispute subject to a minimum of Rupees two hundred and maximum of Rupees five hundred
(e)	Upon a memorandum of appeal to the Appellate Tribunal	Five per centum of the amount of tax, penalty or interest in dispute subject to a minimum of Rupees two hundred and maximum of Rupees five hundred
(f).	Upon an application for clearance certificate	Rupees twenty five
(g)	Fees for certified copies- (i) An application fee (ii) Authentication fee for every 360 words of part thereof (iii) Urgent fee (iv) Searching fee (v) Where the applicant wants the certified copy to be send (by ordinary post) (vi) One impressed folio for every 360 words	Rupees five Rupees five Rupees five Rupee five Rupees ten Rupees ten
(h)	Miscellaneous applications or petitions, other than those referred to hereinabove in this Table.	Five rupees for each application or petition
(i)	(i) Bill of Sale (Form-60) (ii) Delivery Note (Form-61) (iii) Road Permit (Form-62) (iv) Transit Pass (Form-64) (v) Certificate of export (Form-56)	Rupees two per leaf
(j)	True copies of seized documents	Rupees two for each page

- (2) The first copy of order of assessment, the appellate order, the revisional order or the order of the Appellate Tribunal, when applied for, shall be granted free of charge.

- (3) No fee shall be payable for filing any objection, written or verbal, made in reply to any notice served under the provisions of the Act or the rules made thereunder or for filing any application requiring information from any person appointed under the Act.
- (4) All taxes, amount of penalty and fees specified in (a), (b), (d) and (e) of the table in sub-rule (1) shall be paid by bank challan under the Head of Account "0040-Sales Tax". The fees specified in (i) of the table shall be deposited by bank challan under Head of Account "0070-other Administrative Services". All other fees mentioned in (c), (f), (g), (h) and (j) of the table shall be paid by way of affixing court fees stamp.
- (5) Notwithstanding anything contained in the above sub-rules, no fee shall be payable when memorandum is presented or application for revision or review is made by the Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner and Superintendent to the Appellate Tribunal under the provisions of the Act or the rules made there-under.

**62. Imposition of penalty for breach of rules.—** The Commissioner may impose a penalty not exceeding rupees five hundred on a dealer or a person, as the case may be, committing a breach of any of the provisions of these rules and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of such offence.

**63. Repeal and savings.—** (1) The Assam General Sales Tax Rules, 1993, as in force in Assam are hereby repealed.

(2) Notwithstanding sub-rule (1), such repeal shall not affect the previous operation of the said rules or any right, title, obligation or liability already acquired, accrued or incurred thereunder.

(3) For the purposes of sub-rule (2), anything done or any action taken including any appointment, notification, notice, order, rule, form or certificate in the exercise of any powers conferred by or under the said rules shall be deemed to have been done or taken in the exercise of the powers conferred by or under these rules, as if these rules were in force on the date on which such thing was done or action was taken.