

**GOVERNMENT OF ASSAM  
FINANCE (TAXATION) DEPARTMENT**

**ORDERS BY THE GOVERNOR**

**NOTIFICATION**

Dated Dispur, the 2<sup>nd</sup> August, 2016

**No.FTX.55/2005/100:-** Whereas the Government is satisfied that the circumstances exist which renders it necessary for the Government to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, immediately without previous publication of such rules;

Now, therefore, in exercise of the powers conferred by the proviso to 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 to amend the Assam Value Added Tax Rules, 2005, namely:-

**Short title and  
commencement.**

1. (1) These rules may be called the Assam Value Added Tax (Second Amendment) Rules, 2016.
- (2) They shall come into force on the date of their publication in the Official Gazette.

**Amendment of  
rule 29**

2. In the principal Rules, in rule 29,—
  - (i) in sub- rule (1), —

(a) in clause (a), for the existing words, punctuation mark and figures, "in from-37" occurring in between the words "shall be made" and "within one hundred" the words "on line" shall be substituted;

(b) for the existing clause (b), the following shall be substituted, namely:-

"(b) A hard copy of such application for refund duly signed and verified by the person competent to do so in the manual copy of application for registration shall also be submitted to the concerned Prescribed Authority.";

(c) for the existing clause (f), the following shall be substituted, namely:-

"(f) when an order for refund is passed and the dealer does not desire to adjust the refunded amount against any dues but opts for payment in cash or e-payment, the Prescribed Authority shall send e-refund advice to the concerned Treasury

*Surjit Singh  
for signed*

Officer for payment of the amount to the applicant dealer.”;

(ii) in sub-rule(2), in clause (c), —

(a) for the existing words, punctuation mark and figures “in Form-41” occurring in between the words “make an application” and “in this behalf”, by the words “on line” shall be substituted;

(b) in between the existing words “twenty four months” and the punctuation mark “:” appearing at the end, the following shall be inserted, namely:- “and a hard copy of such application for refund duly signed and verified by the person competent to do so in the manual copy of application for registration shall also be submitted to the concerned Prescribed Authority.

**Amendment of  
rule 30**

3. In the principal Rules, in rule 30,—

(i) in sub-rule (1), in clause (a), for the existing words, punctuation mark and figures “Form-42” occurring in between the words “make an application” and “to the Prescribed Authority” the words “on line” and in the third paragraph, in between the words “the Prescribed Authority” and the punctuation mark “.” appearing at the end, the following shall be inserted, namely:-

“and shall send e-refund advice to the concerned Treasury Officer for payment of the amount to the applicant dealer”;

(ii) in sub-rule (2),—

(a) in clause (a), for the existing words, punctuation mark and figures “Form-43” occurring in between the words “make an application” and “to the jurisdictional Prescribed Authority” the words “on line” shall be substituted;

(b) after clause (a), a new clause (aa), shall be inserted as follows namely:-

“(aa) A hard copy of such application for refund duly signed and verified by the person competent to do so in the hard copy of application for registration shall be submitted before the concerned Prescribed Authority.”;

(c) in clause (b), in between the word "The" and the words "application filed" occurring at the beginning, the words "hard copy of the" shall be inserted;

(d) in clause (d), in between the words "ninety days" and the punctuation mark ":", appearing at the end, the following shall be inserted, namely:- "and shall send e-refund advice to the concerned Treasury Officer for payment of the amount to the applicant dealer";

(iii) in sub-rule (3), —

(a) in clause (a), for the existing words, punctuation mark and figures "Form-43" occurring in between "make an application" and "to the jurisdictional Prescribed Authority" the words "on line" shall be substituted.

(b) in clause (c), in between the word "The" and the words "application for" the words "hard copy of the" shall be inserted;

Sd/- V. B. Pyarelal  
Additional Chief Secretary to the Government of Assam,  
Finance Department, Dispur.

Memo No.FTX.55/2005/100-A  
Copy to :-

Dated Dispur, the 2<sup>nd</sup> August, 2016

1. The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahtati-6 for information and necessary action for early publication of the notification in the Extra Ordinary, Assam Gazette.
2. The Publisher, Assam Government Press. He is requested kindly to publish the above notification in the Extra Ordinary Issue of the Assam Gazette immediately and supply 300 (three hundred) copies to this department after publication.
3. The Director, "e-Governance Unit", Finance Department for information.
4. The Legislative Department, Dispur for information.

By Order etc.,

Joint Secretary to the Govt. of Assam,  
Finance (Taxation) Department