



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 206 দিশপুৰ, শুক্ৰবাৰ, 19 ছেপ্টেম্বৰ, 2014, 28 ভাদ, 1936 (শক)

No. 206 Dispur, Friday, 19th September, 2014, 28th Bhadra, 1936 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 19th September, 2014

No. LGL.6/2003/93.— The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. IX OF 2014

(Received the assent of the Governor on 15th September, 2014)

THE ASSAM VALUE ADDED TAX (AMENDMENT) ACT, 2014

S. M. BUZAR BARUAH,
Secretary to the Government of Assam,
Legislative Department, Dispur.

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AN ACT

further to amend the Assam Value Added Tax Act, 2003.

Preamble.

Whereas it is expedient further to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam
Act, VIII
of 2005**

It is hereby enacted in the Sixty-fifth Year of the Republic of India as follows:-

**Short title, extent
and commence-
ment.**

1.(1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2014.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

**Amendment of
section 2**

2. In the principal Act, in section 2, in clause (44), in Explanation II, for sub-clause (ii), the following shall be substituted, namely :-

“(ii) any amount allowed by seller of goods to the purchaser as cash discount or commission or trade discount at the time of sale of goods subject to the condition that such discount or commission is shown in the original invoice;”.

**Amendment of
section 10**

3. In the principal Act, in section 10, after sub-section (3), the following new sub-section (4) shall be inserted, namely:-

“(4) Notwithstanding anything contained in this Act, wherever any credit note is to be issued for discount or sales incentive by any registered dealer to another registered dealer after issuing invoice, the selling dealer shall pass the credit note without disturbing the tax component on the price in the original invoice.”.

**Amendment of
section 13**

4. In the principal Act, in section 13,—

(i) in sub-section (1), clause (c) shall be omitted.

(ii) after sub-section (2), the following new sub-section (3) shall be inserted, namely:—

“(3) Notwithstanding anything contained in this Act, if after issuing invoice, any amount is allowed by a selling dealer to a purchaser as cash discount or commission or trade discount or sales incentive or otherwise and such amount is adjusted through credit note issued by such selling dealer to the purchaser or by any other means, the selling dealer shall not be allowed to reduce his output tax liability on account of such deduction.”

S. M. BUZAR BARUAH,
Secretary to the Government of Assam,
Legislative Department, Dispur.

অসম ৰাজপত্ৰ
सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 155 দিশপুৰ, শুক্ৰবাৰ, 26 এপ্ৰিল, 2013, 6 ব'হাগ, 1935 (শক)
No.155 Dispur, Friday, 26th April, 2013, 6th Baisakha, 1935 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 26th April, 2013

No. LGL.6/2003/79.— The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. VII OF 2013

(Received the assent of the Governor on 22nd April, 2013)

THE ASSAM VALUE ADDED TAX (AMENDMENT) ACT, 2013

AN
ACT

further to amend the Assam Value Added Tax Act, 2003.

Preamble.

Whereas it is expedient further to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act VIII
of 2005.

It is hereby enacted in the Sixty-fourth Year of Republic of India as follows:-

Short title, extent
and commence-
ment.

1.(1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2013.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment of
section 12.

2. In the principal Act, in section 12, for the words and punctuation mark, “, in the circumstances in which no tax under section 10 is leviable on the sale price of such goods”, appearing between the words “any person” and “shall be liable”, the words “who is not a dealer registered under the Act” shall be substituted.

Amendment of
section 14

3. In the principal Act, in section 14, —

(i) in sub-section (3), for the words “The input tax credit”, appearing in the beginning, the words “Subject to other provisions of this section the input tax credit” shall be substituted;

(ii) after sub-section (3), a new sub-section (3A) shall be inserted, namely:—

“(3A) Notwithstanding anything contained in this section, if goods, other than the goods specified in the Fourth Schedule, which are taxable at the rate of four percent or above under this Act, are sold in the course of interstate trade or commerce to a registered dealer at the concessional rate of tax applicable under sub-section (1) of section 8 of the Central Sales Tax Act, 1956, the input tax credit shall be reduced by the amount of tax calculated at the rate of two percent of the purchase price excluding tax of such goods or the raw materials and packing materials used in the manufacture of such goods. Such input tax credit shall be reduced in the month in which such interstate sales take place.”;

Central
Act 74
of 1956.

(iii) in sub-section (6), —

(a) in clause (h), for the existing proviso, the following shall be substituted, namely:—

“Provided that input tax credit may be allowed for the tax paid in excess of the amount of tax calculated at the rate of four percent on the purchase price excluding tax of goods.”;

(b) in clause (i), for the existing proviso, the following shall be substituted, namely:—

“Provided that input tax credit may be allowed for the tax paid in excess of the amount of tax calculated at the rate of four percent on the purchase price excluding tax of raw materials utilized in manufacture of goods.”

Amendment of section 74.

4. In the principal Act, in section 74, —

(i) in sub-section (3), in clause (c), for the existing third proviso the following shall be substituted, namely ;-

“Provided also that on application of the dealer such authority may release such books of accounts, registers and other documents before expiry of ninety days with prior approval from the Commissioner if the amount involved in the Notice of Demand issued against such seizure by such authority does not exceed Rupees five lakhs and with prior approval from the Government if the amount involved exceeds Rupees five lakhs.”;

(ii) in sub-section (5), in clause (b), for the words “thirty days”, appearing between the words “a notice to show cause within a period of” and “of service of such notice”, the words “fifteen days” shall be substituted.

Amendment of section 79.

5. In the principal Act, in section 79, in sub-section (11), in clause (b), Explanation-I shall be omitted.

Amendment of section 89.

6. In the principal Act, in section 89, in sub-section (1), in the proviso, for the words and sign “twenty-five percent”, appearing between the words “which is less than” and “of the amount”, the words “one hundred percent” shall be substituted.

Amendment of section 103.

7. In the principal Act, in section 103, —

(i) in sub-section (1), —

(a) in clause (b), between the words “Cost Accountant” and “who”, the words “or Company Secretary” shall be inserted;

(b) in the last paragraph, between the words “Cost Accountant” and “or”, the punctuation mark and words “, Company Secretary” shall be inserted;

(ii) in sub-section (2), —

(a) in the first paragraph, between the words “Cost Accountant” and “or”, the punctuation mark and words “, Company Secretary” shall be inserted;

(b) in clause (ii), between the words “Cost Accountant” and “or”, the punctuation mark and words “, Company Secretary” shall be inserted.

MOHD. A. HAQUE,

Commissioner and Secretary to the Govt. of Assam,
Legislative Department, Dispur.