

**THE ASSAM VALUE ADDED TAX RULES, 2005  
FORM-1**

[See Rule 8(2)]

**CERTIFICATE TO BE FURNISHED BY THE PURCHASING OIL COMPANY**

<u>Counterfoil</u>	<u>Original copy</u>
Book No. ....Serial No.	Book No..... Serial No.
<p>Certified that the commodity purchased from the selling company M/s..... as per Bill/Cash Memo, stated below during the month ending..... shall be sold by us in a manner which will be subject to levy of tax under the Assam Value Added Tax Act, 2003 or under the Central Sales Tax Act, 1956 and we shall pay tax according to the provisions of the said Acts and the rules made thereunder .</p> <p>It is further certified that if the goods or any portion of the goods so purchased under this declaration, are subsequently sent outside the State other than by way of sale in course of inter state trade or commerce, we shall pay tax on the turnover of purchase of such goods as per the provision of the Assam Value Added Tax Act, 2003.</p> <p>(Signature) Status Name and address of the purchasing Company</p>	<p>Certified that the commodity purchased from the selling company M/s..... as per Bill/Cash Memo, stated below during the month ending..... shall be sold by us in a manner which will be subject to levy of tax under the Assam Value Added Tax Act, 2003 or under the Central Sales Tax Act, 1956 and we shall pay tax according to the provisions of the said Acts and the rules made thereunder .</p> <p>It is further certified that if the goods or any portion of the goods so purchased under this declaration, are subsequently sent outside the State other than by way of sale in course of inter state trade or commerce, we shall pay tax on the turnover of purchase of such goods as per the provision of the Assam Value Added Tax Act, 2003.</p> <p>(Signature) Status Name and address of the purchasing Company</p>

Bill/Cash Memo No. Date	Commodity	Quantity	Amount



07. Name and address of the Proprietor/Managing Partner/Karta/Managing Director as per Annexure-I. of the business

08. Additional places of business/warehouse/godown inside the State (As per Annexure-II).

09. Complete list of Godown (As per Annexure-II).

10. Complete address of the Head Office, if situated outside Assam (As per Annexure-II).

11. Full address of manufacturing or processing units, if any (As per Annexure-II).

12. Name of goods purchased for use as raw-materials in manufacturing or processing from places out-side Assam.

--

13. Date of Commencement of business

D	D	-	M	M	-	Y	Y	Y	Y

14. Date of commencement of production of Manufactured/processed goods.

D	D	-	M	M	-	Y	Y	Y	Y

15. Date of liability.

D	D	-	M	M	-	Y	Y	Y	Y

16. Actual turnover of the year upto the date of submission of the application (with details of each category):

17. The estimated turnover for the year in which the application is submitted (furnish details, if any):

18. No. and date of license etc., if any:

(a) under the Shops & Establishment Act:	
(b) under the Essential Commodities Act:	
(c) issued by the Industries Department:	
(d) issued by the Municipal Authority:	
(e) under the Companies Act:	
(f) any other.	

19. Registration No. under the CST Act, if any.

--

20. Registration No. under the Central Excise Act, if any.

--

21. Income Tax Permanent Account No. (PAN), if any.

--

22. Details of Bank Account(s).

Name of Bank with address	Type of account	Account number

23. Details of immovable properties owned wholly or partly by the business.

Sl. No.	Description or property	Address where property is situated	Approximate value	Share percentage

24. The language in which the accounts are maintained:
25. The accounting year followed by the dealer:
26. Complete address of the place where books of accounts are kept:
27. Do you use a computer for accounting? (Yes/No)

DECLARATION

(i) I/We do hereby undertake to pay the tax and file the return in the prescribed form in accordance with the provisions of the Assam Value Added Tax Rules, 2005 pertaining to the entire business conducted at my/our various places of business in accordance with the provisions of the Act and the rules made thereunder.

(ii) That a sign board in the name of my/our business has already been displayed at all the said business premises.

(iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

I/We \_\_\_\_\_do hereby solemnly affirm and declare that above provided information is true and correct to the best of my/our knowledge and belief and that the undertaking given by me/us shall be maintained by me/us so long as the registration of the said business under the Assam Value Added Tax Act, 2003, remains in force or till the liability under that Act is discharged.

Place .....

Signature

Status .....

Date .....

Name in CAPITALS .....

Enclosures to be annexed to the application for registration, wherever applicable.

1. Rent agreement.
2. Deed of Partnership (copy)
3. Article of Association & Memorandum.
4. Municipal trade licence. (copy)
5. PAN (copy)
6. Bank account (zerrox copy of pass book/cheque book)

**Annexure-I**  
(To be attached with Form-2)

INFORMATION ABOUT PROPRIETOR, EACH PARTNER (IN CASE OF PARTNERSHIP BUSINESS)/DIRECTOR (IN CASE OF SEPARATELY AND KARTA OF HUF.

1. Full Name in capitals :
2. Fathers Name in capitals :
3. Status :
4. Extent of interest in business :
5. Permanent address :

Building name/No.																	
Area/Road																	
Locality/Market																	
Pin Code																	
E-mail ID																	
Telephone No.																	
Fax Number																	

6. Residential address :

Building name/No.																	
Area/Road																	
Locality/Market																	
Pin Code																	
E-mail ID																	
Telephone No.																	
Fax Number																	

7. Details of all immovable properties owned :

Sl. No.	Full address where property is attached	Approximate value	Extent of share

8. Particulars of other business(es) in which the person has interest.

Sl. No.	Name of business	Address	Extent of share

9. Photo(s) with Name(s) and Signature(s) of each Proprietor/Partner/Person having an interest in the business.

Name	Name	Name
(Self signed photograph of stamp size)	(Self signed photograph of stamp size)	(Self signed photograph of stamp size)

Name	Name	Name
(Self signed photograph of stamp size)	(Self signed photograph of stamp size)	(Self signed photograph of stamp size)

VERIFICATION

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein.

Place :

Date :

Signature of the person concerned.

**Annexure-II**  
(To be attached with Form-2)

1. Details of additional places of business (for each place).

Building name/No.																			
Area/Road																			
Locality/Market																			
Pin Code																			
E-mail ID																			
Telephone No.																			
Fax Number																			

2. Details of godown/warehouse (for each place).

Building name/No.																			
Area/Road																			
Locality/Market																			
Pin Code																			
E-mail ID																			
Telephone No.																			
Fax Number																			

3. Complete address of the head office, if situated outside Assam.

Building name/No.																			
Area/Road																			
Locality/Market																			
Pin Code																			
E-mail ID																			
Telephone No.																			
Fax Number																			

4. Full address of manufacturing/processing units, if any.

Building name/No.																			
Area/Road																			
Locality/Market																			
Pin Code																			
E-mail ID																			
Telephone No.																			
Fax Number																			

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the Department whenever there is a change in the information provided in this annexure.

Place :

Signature :

Date :

Full name :

Status :

**FOR OFFICE USE ONLY**

1	Date of receipt of application:	
2	Effective date of registration:	
3	Date of certification by Prescribed Authority	
4	Date of refusal of registration by Prescribed Authority	
5	Tax Payer Identification Number (TIN)	

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-3**  
[See Rule 13(8)]

**CERTIFICATE OF REGISTRATION**

Tax Payer Identification No

--	--	--	--	--	--	--	--	--	--

Effective Date :

D	D	-	M	M	-	Y	Y	Y	Y

This is to certify that the dealer, whose particulars are detailed below, has been registered under section \_\_\_\_\_ of the Assam Value Added Tax Act, 2003.

(1) Name and style of the business

--

(2) Principal place of business.

--

(4) Status of business.

--

(5) Name and address of the Proprietor/Partner/Director etc.

a) b) c) d)	
----------------------	--

(7) Commodities dealt in and manufactured

--

(9) Address of additional places of business or branches, if any.

a) b) c) d)	
----------------------	--

(10) Location and address of warehouse/godown.

a) b) c) d)	
----------------------	--

(11) Location and address of the manufacturing/processing Unit.

--

This certificate is granted subject to the following conditions:-

- (a) This certificate should be exhibited at a conspicuous place within the premises of the business.
- (b) A correct and complete account of the daily transactions should be kept at the place of business.
- (c) The dealer shall offer all facilities for the checking of his stock and shall, at all reasonable times, produce for inspection, accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purpose of the Act by any officer empowered by the Act in this behalf.
- (d) The prescribed statements and returns should be submitted to the prescribed authority within the prescribed time.
- (e) The dealer shall be responsible for all the acts of his manager, agent or servant.
- (f) The dealer shall pay the entire amount of tax payable by him.
- (g) The dealer shall surrender the registration certificate and copies thereof, if any, granted to him in the event of cancellation of his registration certificate.

Place:

Prescribed Authority

Date :



07. Name and address of the Proprietor/Managing Partner/Karta/Managing Director.

Name																		
Father's/Husband Name																		
Building name/No.																		
Area/Road																		
Locality/Market																		
Pin Code																		
E-mail ID																		
Telephone No.																		
Fax Number																		

08. Additional places of business/warehouse/godown inside the State.

09. Date of Commencement of business

D	D	-	M	M	-	Y	Y	Y	Y

10. Date of liability.

D	D	-	M	M	-	Y	Y	Y	Y

11. Actual turnover of the year upto the date of submission of the application (with details of each category):

12. The estimated turnover for the year in which the application is submitted (furnish details, if any):

13. Income Tax Permanent Account No. (PAN), if any:

14. Details of Bank Account(s).

Name of Bank with address	Type of account	Account number

15. The language in which the accounts are maintained:

16. Do you use a computer for accounting? (Yes/No):

DECLARATION

(i) I/We do hereby undertake to pay the tax and file the return in the prescribed form in accordance with the provisions of the Assam Value Added Tax Rules, 2005 pertaining to the entire business conducted at my/our various places of business in accordance with the provisions of the Act and the rules made thereunder.

(ii) That a sign board in the name of my/our business has already been displayed at all the said business premises.

(iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

I/We \_\_\_\_\_ do hereby solemnly affirm and declare that above provided information is true and correct to the best of my/our knowledge and belief and that the undertaking given by me/us shall be maintained by me/us so long as the registration of the said business under the Assam Value Added Tax Act, 2003, remains in force or till the liability under that Act is discharged.

Place .....

Signature

Status .....

Date .....

Name in CAPITALS .....

**FOR OFFICE USE ONLY**

1	Date of receipt of application:	
2	Effective date of registration:	
3	Date of certification by Prescribed Authority	
4	Date of refusal of registration by Prescribed Authority	
5	General Registration Number (GRN)	

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-5**  
[See Rule 13(13)]

**CERTIFICATE OF REGISTRATION**

General Registration No. (GRN)

GRN									
-----	--	--	--	--	--	--	--	--	--

Effective Date :

D	D	-	M	M	-	Y	Y	Y	Y

This is to certify that the dealer, whose particulars are detailed below, has been registered under section \_\_\_\_\_ of the Assam Value Added Tax Act, 2003.

(1) Name and style of the business

--

(2) Principal place of business.

--

(3) Name and address of the Proprietor/Partner/Director etc.

a)	
b)	
c)	
d)	

(4) Commodities dealt in

--

(5) Address of additional places of business/branches/warehouses or godowns, if any.

a)	
b)	
c)	
d)	

Place:

Prescribed Authority

Date :



**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-7**  
**[See Rule 14(2)]**  
**APPLICATION FOR REFUND OF SECURITY**

To,

The Prescribed Authority,

Unit\_\_\_\_\_.

Subject : Refund of security.

Sir,

I hereby apply for release/refund of security furnished by me, the particulars are given below:-

- (1) Name and style of business with complete address. :
- (2) Registration Number :
- (3) Amount of security paid and mode thereof with complete details:
- (4) The amount of security claimed as refund :
- (5) Grounds of claiming refund :

Yours faithfully,

Date

Place

Full name and Signature\_\_\_\_\_

Name of dealer\_\_\_\_\_

Status\_\_\_\_\_

VERIFICATION

I Shri/Smti. \_\_\_\_\_ son of/daughter of/wife of  
.....,(Status)..... do hereby declare  
that the particulars furnished by me as above are true to the best of my knowledge and belief.

Date

Place

Full name and Signature\_\_\_\_\_

Name of dealer\_\_\_\_\_

Status\_\_\_\_\_

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-8**  
**[See Rule 15(1)]**

**APPLICATION FOR AMENDMENT/CANCELLATION OF REGISTRATION  
CERTIFICATE**

To,

The Prescribed Authority,

.....

Sir,

I/We hereby furnish the following information under Section 27 of the Assam Value Added Tax Act, 2003:

1. Name and address of the dealer :
2. Registration No. :
3. In case the business is sold or otherwise disposed of, the name (s) of the person (s) who has/have purchased or taken over the business.
4. In case the business is transferred by way of lease, the name (s) of the lessee (s).
5. In case the business is transferred by gift or any other manner, the nature of transfer with name (s) of transferee (s) (copy of the relevant document to be enclosed.)
6. Whether the business is discontinued? If so, since which date. Also mention the reasons for discontinuance.
7. In case there is a change of place of business or change of location of warehouse, mention the new place of business or a warehouse.
8. In case of any change in the name and nature of business or change in the class or classes of goods dealt in, mention the new name and nature of business and the new class or classes or goods dealt in.
9. In case of change of constitution of Board of Directors/Proprietor/Partner/ Managing Partner/Director/Managing Director/Manager/Chief Executive Officer/Principal Officer of a Company/Society/Club/Firm/Association of persons or body, being a registered dealer under the Act, mention the change in details with relevant documents.

Yours faithfully

Place :

Date :

1. Full signature with seal
2. Designation.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-9**  
[See Rule 15(3)]

**INFORMATION TO BE FURNISHED BY THE TRANSFEREE**

To,

The Prescribed Authority,

.....

Sir,

I/We hereby furnish the following information under Section 27 of the Assam Value Added Tax Act, 2003:

1. Name of the transferor dealer :
2. Registration No. :
3. Full address :
4. If the business is transferred by way of sale the detail of such transfer (copy of the sale deed to be enclosed).
5. If the business is transferred on gift, request, inheritance or otherwise or by way of lease, full particulars with nature of transfer (copy of the deed to be enclosed).
6. In case there is any change in the name and style of business mention the new name and style of business.
7. If the business is transferred on lease, the period of such lease.

I/We, accordingly, apply for amendment of the Registration Certificates of which is enclosed herewith. The particulars of the transferee(s) are given below :

Sl . No.	Name	Father's/Husband's name	Full Address

Yours faithfully,

Place :

Date :

Seal :

Signature.....

**ASSAM VALUE ADDED TAX RULES, 2005**

**FORM-10**

[See Rule 16(2)]

Affix passport size photograph of Applicant
--

**APPLICATION FOR REGISTRATION OF TRANSPORTER**

I, \_\_\_\_\_ son of \_\_\_\_\_ on behalf of the transporter, carrier or transporting agent carrying on transport business in Assam, whose particulars are given below, hereby apply for registration under section 28 of the Assam Value Added Tax Act, 2003.

1. Name and style with full postal address of the transporter, carrier or transporting agent with Telephone number, if any. [ ]

2. Name, designation and address of the principal officer or manger in charge of the affairs of the business. [ ]

3. Location of the principal office/place of business:-

(i) Name of the building if any [ ]

(ii) Name of the owner of the building [ ]

(iii) Municipal Holding No. : [ ]

(iv) Ward No. : [ ]

(v) Name of the road/street : [ ]

(vi) Name of the town : [ ]

(vii) Post Office [ ]

(vii) Police Station [ ]

(ix) District [ ]

4. Location or branches/other places of business  
 (a separate sheet may be enclosed, if necessary) :-

Particulars of branches	Branch-I	Branch-II	Branch-III
(i) Name of the building, if any (ii) Name of owner of building (iii) Municipal holding No. (iv) Ward No. (v) Name of the road/street (vi) Name of the town (vii) Post Office (vii) Police Station (ix) District			

5. Location of godowns/warehouses”  
 (attach separate sheet, if necessary)

(a) For principal office

Name of the principal office	Location of godowns		
	Godown-I	Godown-II	Godown-III



**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-11**  
[See Rule (16(5))]

Affix  
passport size  
photographs

**CERTIFICATE OF REGISTRATION FOR TRANSPORTER**

Registration Certificate No.  
Office of issue:

This is to certify that \_\_\_\_\_ (name of transporter/carrier/transporting agent) with office/principal office at \_\_\_\_\_ (full address) has this \_\_\_\_\_ day of \_\_\_\_\_ has been registered under section \_\_\_\_\_ of The Assam Value Added Tax Act, 2003.

1. The status of the business is :
2. Name(s) and address(es) of the Proprietor/Partner/Director etc. :

- (a)
- (b)
- (c)
- (d)
- (e)

3. Branches located at : (Give full address)

Branch- I	Branch-II	Branch-III	Branch-IV
-----------	-----------	------------	-----------

4. Location of godowns/warehouses in the station where the principal office and branch office(es) are located.

Name of office	Godown-I	Godown-II	Godown-III
Principal office			
Branch- I			
Branch-II			
Branch-III			

5. He is liable to submit monthly statement (in Form 53 and Form 54 ) with effect from :

This certificate shall be displayed at a conspicuous place of the principal office/place of business and the copies of the certificate for the branches shall be displayed at conspicuous places of the respective branches.

Prescribed Authority



**THE ASSAM VALUE ADDED TAX RULES, 2005**

**FORM-13**

[See Rule 17(1)/17(2)]

Original

Revised

**TAX RETURN**

1.	TIN

2.	Tax period

3.	Name and style of the business	
4.	Address	
5.	Name of the goods dealt in	

<u>PURCHASES IN THE MONTH (INPUT)</u>		<u>Value excluding Tax</u>	<u>Tax Claimed</u>
		(A)	(B)
6.	Exempt or non-creditable Purchases	Rs.	
7.	4% Rate Purchases	Rs.	Rs.
8.	12.5% Rate Purchases	Rs.	Rs.
9.	(a) 1% Rate Purchases	Rs.	Rs.
	(b) 2% Rate Purchases	Rs.	Rs.
10.	(a) _____% Rate Purchases (Fourth Schedule)	Rs.	
	(b) _____% Rate Purchases (Fourth Schedule)	Rs.	
11.	Total Amount of input tax		Rs.

<u>SALES IN THE MONTH (OUTPUT)</u>		<u>Value Excluding Tax</u>	<u>Tax Due</u>
		(A)	(B)
12.	Exempt Sales	Rs.	
13.	Zero Rate Sales – International Exports	Rs.	
14.	Zero Rate Sales – Others (CST Sales)	Rs.	
15.	Tax Due on Purchase of goods	Rs.	Rs.
16.	4% Rate Sales	Rs.	Rs.
17.	12.5% Rate Sales	Rs.	Rs.
18.	(a) 1% Rate Sales	Rs.	Rs.
	(b) 2% Rate Sales	Rs.	Rs.
19.	(a) _____% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(b) _____% Rate Sales (Fourth Schedule)	Rs.	Rs.
20.	Total amount of output tax		Rs.

**TAX CALCULATIONS :**

21.	Output tax	Rs.	
22.	Add/ Less : adjustment to output tax, if any (specify)	Rs.	
23.	Total Output tax [(21)±(22)]		Rs.
24.	Input tax credit on purchases	Rs.	
25.	Add/Less : adjustment to input tax, if any (specify)	Rs.	
26.	Net Input tax credit [(24)±(25)]		Rs.
27.	Tax payable [(23) – (26)]		Rs.

28	Interest, penalty or other dues		Rs.
29	Total dues		
30	Less: sales tax deducted at source		Rs.
31	Balance due / excess paid		Rs.
32	Tax paid		Rs.
33	Adjusted against central sales tax liability		Rs.
34	Refund claimed/balance carried forward to next tax period		

DECLARATION

I, .....do solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from ..... to .....

(Signature) .....

Status whether  
 Proprietor/Karta/Partner/Director/Manager/  
 Chief Executive/Authorised signatory.  
 (Tick whichever is applicable)

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-14**  
[See Rule 17(5)]  
**ANNUAL RETURN OF TURNOVER**

**Part-A**

01.	TIN
<input type="text"/>	<input type="text"/>

02.	Year
<input type="text"/>	<input type="text"/>

03.	Name and style of the business	<input type="text"/>
	Address	<input type="text"/>
	Name of the goods dealt in	<input type="text"/>

**Part-B**

04.	Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers works contract, lease etc.)	<input type="text"/>
05.	Deductions :	<input type="text"/>
	(a) Sales of goods in the course of inter-state trade or commerce	<input type="text"/>
	(b) Sales outside the State/stock transfer	<input type="text"/>
	(c) Sales of goods in the course of export out of India	<input type="text"/>
	(d) Sales in the course of import into India	<input type="text"/>
	(e) Sales in the State of exempted goods specified in the First Schedule	<input type="text"/>
06..	Turnover of sales taxable under the Assam Value Added Tax Act, 2003.	<input type="text"/>

**Part-C**

07. Taxable turnover of goods taxable at every point of sale and tax payable thereon as per Second Schedule, Third Schedule and Fifth Schedule

	@ .....%	@ .....%	@ 4 %	@ 12.5 %
Sales proceeds of taxable goods ( <b>excluding VAT</b> )	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Less: goods returned (rule 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Less: other admissible deductions (if any)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Taxable turnover	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax payable	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total amount of output tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Part-D**

08. Determination of taxable turnover of goods taxable at the first point of sale and tax payable thereon as per Schedule IV

	@ ..... %	@ ..... %	@ ..... %
Sales proceeds of taxable goods	<input type="text"/>	<input type="text"/>	<input type="text"/>
Less: Sales proceeds of goods which have been subjected	<input type="text"/>	<input type="text"/>	<input type="text"/>

to tax in the State			
Less: goods returned (rule 9)			
Less: other admissible deductions (if any)			
Taxable turnover (excluding tax)			
Output Tax payable			
Total tax payable			

**Part-E**

09. Determination of taxable turnover in respect of the transfer of the property in goods involved in execution of works contract and tax payable thereon

Total value of works contract	
Less labour charges	
Less other charges	
Taxable turnover (excluding VAT)	
Output Tax payable	

**Part-F**

10. Determination of taxable turnover and tax payable thereon in respect of the transfer of the right to use

Amount received or receivable in respect of operating lease	
Less : deduction allowable, if any	
Taxable turnover (excluding VAT)	
Tax payable	

**Part-G**

11. Determination of turnover of purchases and tax payable thereon

	@ .....%	@ .....%
Value of taxable goods purchase		
Add : value of opening stock		
Total		
Less : purchase value of goods sold to registered dealers within the state		
Less : value of closing stock		
Value of goods taxable at the point of last purchase in the State (excluding VAT)		
Tax payable		
Total amount of Purchase tax		

**Part-H**

12. Purchases of taxable goods made in the State and tax paid thereon

	@ ____%	@ ____%	@ 4 %	@ 12.5 %
Purchases ( <b>excluding VAT</b> )				
Less: goods returned [Section 14(9)]				
Less: other admissible deductions				

Net Purchases				
Tax paid				
Total amount of input tax				

**Part-I**

13. Calculation of total tax and interest payable and paid.

	Inner column	Final amount
(a) Output tax payable as per part C	Rs.	
(b) Output tax payable as per part D	Rs.	
(c) Output tax payable as per part E	Rs.	
(d) Output tax payable as per part F	Rs.	
(e) Output tax [(a)+(b)+(c)+(d)]	Rs.	
(f) Add/ Less : adjustment to output tax, if any (specify) as per Annexure 4	Rs.	
(g) Total Output tax [(e)±(f)]		Rs.
(h) Purchase tax payable as per Part G		Rs.
(i) Total tax payable [(g)+(h)]		Rs.
(j) Input tax credit on purchases as per Part H	Rs.	
(k) Add/ Less : adjustment to input tax, if any (specify) as per Annexure 5	Rs.	
(l) Net Input tax credit [(j)±(k)]		Rs.
(m) Tax payable [(i) – (l)]		Rs.
(n) Interest, penalty or other dues		Rs.
(o) Total dues		Rs.
(p) Less: sales tax deducted at source		Rs.
(q) Balance due / excess paid		Rs.
(r) Tax paid		Rs.
(s) Adjusted against central sales tax liability		Rs.
(t) Refund claimed / balance carried forward to next tax period		Rs.

**DECLARATION**

I, ..... son/daughter/wife of ..... in the capacity of ..... of M/s. .... do solemnly declare that to the best of my knowledge and belief, the information given in this return and the annexures accompanying it is correct and complete in every material particular.

Date .....

Place .....

Signature

Status whether  
Proprietor/Karta/Partner/Director/Manager/Chief  
Executive/Authorised signatory.  
(Tick whichever is applicable)

**Annexure-I**

**Details of purchases and stocks (wherever possible, specify the goods)**

Particulars of goods	Purchase			Receipts (Stock Transfer etc.)			Opening stock as on	Closing stock as on
	from within Assam	from outside Assam	Total	From within Assam	From outside Assam	Total		
1	2	3	4	5	6	7	8	9
A. Exempted goods (First Schedule)								
B. Goods taxable at every point of sale								
(i) Taxable @ 4 % (Second Schedule)								
(ii) Taxable @ 1% (Third Schedule)								
(iii) Taxable @ ____% (Third Schedule)								
(iv) Taxable @ 12.5 % (Fifth Schedule)								
C. Goods taxable at the point of first sale (Fourth Schedule)								
(i) Taxable @ ..... %								
(ii) Taxable @ ..... %								
(ii) Taxable @ ..... %								
D. Goods taxable at the stage of last purchase								
(i) Taxable @ ..... %								
E. Goods involved in works contract								
F. Goods for use in the business of transferring the right to use								
<b>Total</b>								

Date .....

Signature :

Name of the person signing :

Place .....

Status of the person signing :

Seal. :

**Annexure -II**

Statement of commodity-wise details and tax payable

(This annexure is applicable only in respect of imported and manufactured goods)

Description of commodity	Gross turnover	Exempted turnover	Taxable turnover	Tax payable
1	2	3	4	5

Date .....

Place .....

Signature :

Name of the person signing :

Status of the person signing :

Seal. :

**Annexure-III**

**ACCOUNT OF MANUFACTURE, PROCESSING ETC.**

	<u>Value</u>	<u>Quantity</u>
(a) Opening stock of raw materials		
(b) Purchase/Receipt of raw materials from within Assam.		
(c) Purchase/Receipt of raw materials from outside India/ Assam.		
(d) Total of raw materials		
(e) Raw materials consumed in manufacture or processing		
(f) Sale of raw materials as such		
(g) Closing stock of raw materials (d-e-f)		
(h) Goods manufactured or processed		
(i) Opening stock of finished goods		
(j) Total of finished goods (h + i)		
(k) sale of finished goods.		
(l) Stock transfer of finished goods outside the State.		
(m) Closing stock of finished goods (j-k-l)		

Date .....

Signature:

Name of the person signing :

Place .....

Status of the person signing :

Seal. :

**Annexure-IV**

(To be attached with the return where adjustments in Output Tax or Tax Credits are made)

**Adjustments to Output Tax**

Nature of Adjustment	Increase in Output Tax (A)	Decrease in Output Tax (B)
Sale cancelled [Section 13(1)(a)]		
Nature of sale changed [Section 13(1)(b)]		
Change in agreed consideration [Section 13(1)(c )]		
Goods sold returned [Section 13(1)(d)]		
Other adjustments, if any (specify)		
Total		
Total net increase/(decrease) in Output Tax (A-B)		

Date .....

Signature :

Name of the person signing :

Place .....

Status of the person signing :

Seal. :

**Annexure -V**

**Adjustments to Tax Credits**

(+) Input tax credit carried forward from previous tax period	Rs.	
(+) Increase in input tax credit due to debit note	Rs	
(+) Input tax credit on capital goods	Rs.	
(+) Input tax credit for transitional stock	Rs.	
(+) other adjustment, if any (specify)	Rs.	
Total tax credit	Rs	.
(-) Decrease in input tax credit due to credit note	Rs	
(-) Tax credit reversed/ disallowed for use of goods for purposes other than for which credit is allowed	Rs.	
(-) other adjustment, if any (specify)	Rs.	
Total net Increase / (decrease) in Tax Credits		Rs.

Signature :

Date .....

Name of the person signing:

Status of person signing:

Place .....

Seal. :

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-15**  
**[See Rule 17(7)]**

**NOTICE TO FURNISH RETURN**

To .....

.....

Whereas you are found liable to tax under the Assam Value Added Tax Act, 2003, as amended from time to time, you are hereby required to furnish return of turnover for the return period ending .....to the undersigned on or before .....

In case of your failure to comply with the terms of this notice you will be liable to summary assessment and to other penalties.

Seal .....

Date .....

Prescribed officer

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-16**  
**[See Rule 18(1)]**

**NOTICE FOR FORFEITURE AND IMPOSITION OF PENALTY**

To,

.....

of .....

Registration Certificate No. ....

Whereas, I have reason to believe that during the period from .....to .....

(i)\* You have collected by way of tax a sum of Rs. ....in respect of sales of goods on which no tax is payable.

(OR) \*(ii) not being a Registered dealer you have collected on your sales of goods a sum of Rs. ....by way of tax from other persons in contravention of section 31 of the Assam Value Added Tax Act, 2003.

(OR) \* (iii) being a Registered dealer, you have collected on your sales of goods in contravention of section 31 of the Assam Value Added Tax Act, 2003 though you were not liable to pay tax in respect of such sales.

(OR) \* (iv) being a Registered dealer, you have collected by way of tax, a sum of Rs. ....in excess of the amount of tax payable by you, in contravention of section 31 of the Assam Value Added Tax Act, 2003.

You are hereby directed to attend at .....(Place) at .....(Time) on .....(date) and to show cause why-

\*(1) a sum of Rs. ....or such other sum as may be finally determined as collected by you by way of tax in contravention of section 31 of the Assam Value Added Tax Act, 2003, should not be forfeited, and/or.

\* (2) a penalty not exceeding twice the amount of tax so collected, should not be imposed on you under sub-section (5) of section 31 of the Assam Value Added Tax Act, 2003.

Seal :

Place:

Signature .....

Dated:

Designation.....

---

\* Strike out whichever clauses is not applicable.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-17**  
[See Rule 18(3)]

**NOTICE**

Name, address, Registration Number of any of the person/dealer, making the sale.

Sl. No.	Name & address of the buyer from whom tax has been collected	Sale Bill No/Date /Date of Sale	Description of goods	Quantity	Value	Tax Charged	Remarks

The buyers as mentioned under column 2 of the above statement, are hereby requested to produce evidence in support of the purchases made by them as per details mentioned against their names and claim refund of the tax so collected on the sales, within sixty days from the date of publication of this notice.

Prescribed Authority,  
----- Circle/Unit.

**THE ASSAM VALUE ADDED TAX RULES, 2005  
FORM-18**

[See Rule 18(4)]

**APPLICATION FOR REFUND OF THE FORFEITED AMOUNT**

To,

The Prescribed Authority.

\_\_\_\_\_

Subject:

**Claim for refund of tax collected un-authorisedly.**

Reference : Notice No \_\_\_\_\_ dated \_\_\_\_\_ publishing the forfeiture of tax  
amounting to Rs.....(Rupees.....) only.

Sir,

With reference to the above, I have the honour to furnish the claim of refund of  
the amount of tax collected un-authorisedly from me. The details of the same are given below:-

1. Name and full address of the person claiming refund :
2. Name and full address of the registered dealer who collected the tax and from whom the goods were purchased. :
3. Description of the goods purchased :
4. Quantity and weight of the goods purchased :
5. Value of the goods (excluding tax) :
6. Amount of tax collected :
7. Cash memo No/Bill No. supported by money receipt No. and date containing particulars at Sl. 3 to 6 above evidencing charging of the tax amount :
8. The amount of refund claimed & grounds thereof :

Date :

Place :

Yours faithfully,

Full name of claimant \_\_\_\_\_

Signature\_\_\_\_\_

VERIFICATION

I        Shri/Smti.        .....son/daughter/wife        of  
Shri.....(Address).....

do hereby state that the particulars furnished above are true to the best of my knowledge and belief. I further declare that I have not passed on the tax claimed by me to another person in any form and or in any manner.

Date :

Place :

Full name of the claimant

Signature

1.        Signature, name and address of at least one witness known to the Prescribed  
          Authority certifying the bonafides of the claimant

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-19**  
**[See Rule 19]**

**NOTICE FOR CURING OF DEFECT (S) IN RETURN**

To, \_\_\_\_\_  
\_\_\_\_\_

Subject : Tax return for the Month/Quarter ending-----

Whereas, on scrutiny of the return filed for the period from \_\_\_\_\_ to \_\_\_\_\_ reveals the following arithmetical mistakes apparent on the face of such return.

- (i) \_\_\_\_\_
- (ii) \_\_\_\_\_
- (iii) \_\_\_\_\_

Please confirm the mistakes, as pointed out above and indicate the correct position. The mistakes as pointed out above are reconciled as under;

- (i)
- (ii)
- (iii)

Please confirm whether the reconciliation made is correct or otherwise. If you do not agree with the reconciliation;

Please indicate the correct position along with reasons for occurrence of such mistake (s), within seven days from the date of receipt of this notice;

**Or**

The mistakes as pointed above could not be reconciled by the undersigned;

You are hereby instructed to reconcile such mistakes and file return after necessary rectification and reconciliation of the mistakes within thirty days from the date of receipt of the notice and to make payment of the extra amount of tax along with interest as per provisions of the Act within thirty days from the receipt of this notice and submit the correct and complete return in the office of the undersigned on or before \_\_\_\_\_ with the evidence of payment of the extra amount of tax and interest.

In case of your failure to comply with the terms of this notice on before the date specified above, actions as per provisions of the Act will follow:

Prescribed Authority

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-20**  
**[See Rule 22(4)]**

**NOTICE UNDER SECTION 36 OF THE ASSAM VALUE ADDED TAX ACT, 2003**

To

Name Shri/M/s \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

TIN No. \_\_\_\_\_

Whereas the return(s) filed by you for the period from \_\_\_\_\_ to \_\_\_\_\_ has/have been selected for audit assessment under sub-section (1) of section 36 of the Assam Value Added Tax Act, 2003 and it has become necessary to make an assessment under sub-section (5) of that section in respect of the above mentioned period ;

So, you are hereby required to -

(i) appear in person or through an authorized agent; and

(ii) produce evidence or have it produced in support of the returns;

(iii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain and furnish declarations and certificates you are required to furnish under the Assam Value added Tax Act, 2003 or the rules made thereunder relating to the aforesaid period along with any other relevant evidence on which you may wish to rely in support of the returns filed by you or any objection which you may wish to raise in relation to these proceedings at \_\_\_\_\_ (Place) \_\_\_\_\_ (time) \_\_\_\_\_ (Date)

Please take notice that in the event of your failure without sufficient cause to comply with this notice, you will render yourself liable to be assessed to the best of my judgment without further notice to you.

Signature \_\_\_\_\_

Prescribed Authority

Seal of Prescribed Authority

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-21**  
**[See Rule 23]**

**NOTICE UNDER SECTION 37 OF THE ASSAM VALUE ADDED TAX ACT, 2003**

To

Name Shri/M/s \_\_\_\_\_

Address \_\_\_\_\_

TIN No. \_\_\_\_\_

WHEREAS :

(a) you, being a registered dealer, have failed to furnish the annual return for the period from \_\_\_\_\_ to \_\_\_\_\_ and have thereby rendered yourself liable to be assessed to the best of my judgment under sub-section (1) of section 37 of the Assam Value Added Tax Act, 2003;

OR

(b) you have knowingly furnished incomplete or incorrect annual return for the period from \_\_\_\_\_ to \_\_\_\_\_;

OR

(c) you have failed to comply with the terms of notice issued under section 36 for audit assessment ;

OR

(d) you have failed to maintain any account or you have maintained the accounts, which are not in accordance with the provision of this Act or the rules framed thereunder;

So, you are hereby requested to -

(i) appear in person or through an authorized agent;

(ii) produce evidence or have it produced in support of the returns ;

(iii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain and furnish declarations and certificates you are required to furnish under the Assam Value added Tax Act, 2003 or the rules made thereunder relating to the aforesaid period along with any other relevant evidence on which you may wish to rely in support of the returns filed by you or any objection which you may wish to raise in relation to these proceedings at \_\_\_\_\_ (Place) \_\_\_\_\_ (time) \_\_\_\_\_ (Date)

2. Please take notice that in the event of your failure without sufficient cause to comply with this notice, you will render yourself liable to be assessed to the best of my judgment without further notice to you.

Signature \_\_\_\_\_

Prescribed Authority

Seal of Prescribed Authority

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-22**  
**[See Rule 24]**

**NOTICE UNDER SECTION 38 OF THE ASSAM VALUE ADDED TAX ACT, 2003**

To

Name Shri/M/s \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

TIN No. \_\_\_\_\_

Whereas, I am satisfied on the basis of information which has come into my possession that you have been liable to payment of tax under the Assam Value Added Tax Act, 2003 in respect of the period commencing on \_\_\_\_\_ and ending with \_\_\_\_\_ but have failed to apply for registration, thus, you have rendered yourself liable to be assessed to tax for the aforesaid period and also liable to imposition of a penalty under section 26 of the Assam Value Added Tax Act, 2003

So, you are hereby requested to -

(i) appear in person or through an authorized agent;

(ii) produce evidence or have it produced in support of the returns ;

(iii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain and furnish declarations and certificates you are required to furnish under the Assam Value added Tax Act, 2003 or the rules made thereunder relating to the aforesaid period along with any other relevant evidence on which you may wish to rely in support of the returns filed by you or any objection which you may wish to raise in relation to these proceedings at \_\_\_\_\_ (Place) \_\_\_\_\_ (time) \_\_\_\_\_ (Date)

2. Please take notice that in the event of your failure without sufficient cause to comply with this notice, you will render yourself liable to be assessed to the best of my judgment without further notice to you.

Signature \_\_\_\_\_

Prescribed Authority

Circle \_\_\_\_\_

Seal of Prescribed Authority

District \_\_\_\_\_

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-23**  
**[See Rule 25]**

**NOTICE UNDER SECTION 40 OF THE ASSAM VALUE ADDED TAX ACT, 2003**

To

Name Shri / M/s \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

TIN No. \_\_\_\_\_

Whereas, in consequence of information (summary enclosed) in my possession, I have reason to believe that the turnover of your business assessable to tax for the assessment period from \_\_\_\_\_ to \_\_\_\_\_

- (a) has escaped assessment;
- (b) has been under assessed; or
- (c) has been assessed at a rate lower than the rate at which it is assessable; or
- (d) has wrongly been allowed any deduction therefrom to you in excess of the amount admissible; or
- (e) has wrongly been allowed any input tax therein.

Gist of the order proposed \_\_\_\_\_

\_\_\_\_\_

I, therefore, propose to re-assess you for the aforesaid period under section 40 of the Act.

So, you are hereby requested to -

- (i) appear in person or through an authorized agent;
- (ii) produce evidence or have it produced in support of the returns ;
- (iii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain and furnish declarations and certificates you are required to furnish under the Assam Value added Tax Act, 2003 or the rules made thereunder relating to the aforesaid period along with any other relevant evidence on which you may wish to rely in support of the returns filed by you or any objection which you may wish to raise in relation to these proceedings at \_\_\_\_\_ (Place) \_\_\_\_\_ (time) \_\_\_\_\_ (Date)

2. Please take notice that in the event of your failure without sufficient cause to comply with this notice, you will render yourself liable to be assessed to the best of my judgment without further notice to you.

Signature \_\_\_\_\_

Prescribed Authority

Circle \_\_\_\_\_

Seal of Prescribed Authority

District \_\_\_\_\_

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-24**  
 [See Rule 26(1)]

**CHALLAN**

**ORIGINAL/DUPLICATE/TRIPPLICATE/QUADRUPPLICATE.**

Challan of tax/penalty/interest/composition money/security money paid to . . . . .  
 .Branch of the Designated Bank for the return period ending . . . . .

Head of Account :- 0040-Sales Tax-(tax under the Assam Value Added Tax Rules, 2005).

By whom tendered	Name, address and Registration. No. of the Dealer on whose behalf money is paid.	Payment on Amount account of

- Tax
- Penalty
- Interest
- Composition money
- Security money
- Miscellaneous

Registration No. \_\_\_\_\_

Total :

Rupee . . . . .(in word) . . . . .  
 . . . . .

Date . . . . .

Signature of the dealer or  
 any other tenderer.

For use in the bank

Scroll No.  
 &

Date . . . . .

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-25**  
 [See Rule 26(6)]

**NOTICE OF DEMAND FOR TAX/INTEREST/PENALTY**

TIN									

Year of Assessment							

To,

\_\_\_\_\_

\_\_\_\_\_

Take notice –

(1) That you have been assessed under the Assam Value Added Tax Act, 2003 to a tax of Rs. ....(Rupees in words) only for the year ending/ ..... . . the period up-to and inclusive of the date of discontinuance of business, and that after deducting the total amount of the payment already made by you towards the tax year you have to pay a further sum of Rs. ....(Rupees. ....(in words) only. This balance of tax should be paid within thirty days from the date of service of this notice.

(2) That interest has been levied for amount of rupees\_\_\_\_\_for the period\_\_\_\_\_to \_\_\_\_\_on rupees\_\_\_\_\_@ of \_\_\_\_\_percent.

(3) That penalty has been imposed under section\_\_\_\_\_at rupees\_\_\_\_\_.

Now, you are required to pay the aforesaid tax, interest and penalty amounting to rupees-\_\_\_\_\_by crossed cheque/crossed demand draft in favour of the undersigned; or

by remittance into the Designated Bank at .....;failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to penalty as provided in Section \_\_\_\_\_ of the Assam Value Added Tax Act, 2003.

- Total Tax payable
- Total Tax paid
- Balance due
- Interest payable
- Penalty imposed
- Total Demand
- Date of Assessment

Place:  
Date:

Prescribed Authority

Notes:- 1.The Cheque/Demand Draft shall be such as is encashable at the Bank situated in the place of location of the office of the Prescribed Authority or the principal place of business of the dealer in the State of Assam.

2. Strike out whichever is not applicable.





**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-28**  
**[ See Rule 27]**  
**NOTICE FOR SPECIAL MODE OF RECOVERY**

To

\_\_\_\_\_ (Name of the person)

\_\_\_\_\_ (Address of the person)

\_\_\_\_\_ (Registration Number of the person, if any)

Notice for special mode of recovery under section 44 of the Assam Value Added Tax Act, 2003

Whereas a sum of Rs. \_\_\_\_\_ on account of tax/interest/penalty payable under the Assam Value Added Tax Act, 2003 is due as arrears from \_\_\_\_\_ (Name of dealer) having Registration No.: \_\_\_\_\_ having his principle place of business at \_\_\_\_\_ who has failed to make payment of the said arrears; and

Whereas money is due or may become due to the said dealer from you; or you hold or may subsequently hold money for/or on account of the said dealer;

You are hereby required under section 44 of the Assam Value Added Tax Act, 2003, to pay into the Government Account the amount due from you to, or held by you for or on account of the said dealer up to the amount of arrears shown above;

You are further required to pay into the said Government Account any money which may become due from you to the said dealer or which may be held by you, up to the amount of arrears still remaining unpaid, forthwith on such money becoming due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 44 of the Assam Value Added Tax Act, 2003 to have been made under the authority of the dealer and the receipted copy of challan from a Designated Bank will constitute a good and sufficient discharge of your liability to the said dealer to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the dealer after receipt of this notice, you will be personally liable to the Prescribed Authority under section 44 of the Assam Value Added Tax Act, 2003 to the extent of the liability discharged, or to the extent of the arrears of the dealer towards tax/interest/penalty, whichever is less.

Please note further that the amount of money which you are required to pay in pursuance to this notice or for which you are personally liable to the Prescribed Authority as mentioned above, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 44 of the Assam Value Added Tax Act, 2003.

Necessary challan for depositing the money to the credit of Government Account is enclosed herewith.

(Signature)

(Designation)

(Place)

(Date)

(Seal)

**Copy to:**

(Name of the dealer)

(Address of the dealer)

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-29**  
[See Rule 28(1)]

**CERTIFICATE OF DEDUCTION OF TAX AT SOURCE**

Certificate No. ....

Dated .....

1. (i) Name and full address of the Person/Department

(ii) Sales Tax Deduction Account No.

2 (i) Name and full address of the person/dealer/contractor to whom the payment is made :

(ii) Taxpayer Identification No. under the Assam Value Added Tax Act, 2003.

3. Particulars of tax deducted

Sl. No.	Bill No. and date	Bill amount	Amount of tax deducted	Amount paid	No. and date of challan	Name and address of Government Treasury/Bank
1	4	5	6	7	8	9

Certified that the tax deducted as above have been remitted by us in Designated Bank in accordance with section 47 of the Assam Value Added Tax Act, 2003 and that the particulars furnished above are true and correct to the best of my knowledge.

Place :

Date :

Name and Signature of the person responsible for  
deducting tax with designation and seal.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-30**  
[See Rule 28(2)(a)]

**APPLICATION FOR GRANT OF A CERTIFICATE UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 47, FOR NO DEDUCTION OF TAX OR DEDUCTION OF TAX ON A LOWER AMOUNT.**

To

The Prescribed Authority,

.....

I, .....(name of Proprietor/Partner/Director/Manager, Secretary, Officer-in-charge) of M/s. ....,who is undertaking the activity of execution of Works Contract holding a certificate of registration, bearing Registration No. ....under the Assam Value Added Tax Act, 2003, thereby apply for certificate of deduction of tax at source, or no deduction of tax, as per the provisions of sub-section (1)(b) of section 47 of the said Act.

The necessary details are as under :-

1. Name and full address of the Contractee who has awarded the contract :
2. Place where the Contract is executed :
3. Period involve for completion of Contract :
4. The number, date, name and description of the works contract and the date of commencement of the Contract (copy of contract to be filed with application) :
5. Whether the contract is, --
  - (i) indivisible
  - (ii) divisible contract of supply and labour
  - (iii) Contract involving purely labour or service
6. Total turnover of the contract under Reference.
7. Material component to be supplied by the Contractor and value thereof as per contract (in Rs.)
8. The value of the labour and service component as per the contract (in Rs.)
9. Probable Tax liability (in Rs.) with computation (in Rs.)
10. No tax liability with reasons

I solemnly declare that the above information is correct to the best of my knowledge and belief.

Date :

Name and Signature of the applicant

Place :

Authorised person and full address with Official seal.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-31**  
[See Rule 28(2)(c)]

**CERTIFICATE UNDER SUB-SECTION (1)(b) OF SECTION 47, RELATING TO  
DEDUCTION OF TAX AT SOURCE OR NO DEDUCTION, AS THE CASE MAY BE.**

Office Address :

Certificate No.

Date

As application in Form \_\_\_\_\_ has been received from M/s. ....on date .....

2. After having gone through the documents furnished by the applicant, I am satisfied that the contract No. \_\_\_\_\_ dated \_\_\_\_\_ relating to \_\_\_\_\_ -  
(nature of the works contract).

- + (i) is an indivisible Works Contract,
- + (ii) A divisible Works Contract of supply and labour
- + (iii) Contract involving pure labour and/or service.

Therefore, if certified that on the amount payable towards the said contract,--

- \* (a) No tax is deductible at source.
- \* (b) The amount of tax deductible at source is Rs. ....

3. That nothing in the said certificate shall affect the tax liability of the dealer under the Act.

Seal

Place :

Date :

Signature, Name and Designation of Prescribed  
Authority.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-32**  
[See Rule 28(3)]

**FORM OF PARTICULARS TO BE SUBMITTED BY THE CONTRACTEE**

To \_\_\_\_\_

Sir,

Whereas I/We \_\_\_\_\_ (Name and address) have entered into contract, with M/s. \_\_\_\_\_ (Name of the contractor).

And whereas, I/We furnish hereunder the following particulars relating to the said contract:-

1. Full name and address & Taxpayer Identification No.. of the contractor (in block letters) \_\_\_\_\_

2. Date of the contract : \_\_\_\_\_

3. Total and break up value of the contract :      Material portion      Labour portion      Total

4. Place where the contract is to be executed : \_\_\_\_\_

5. Date by which the contract is under taken to be to be completed. \_\_\_\_\_

6. Brief description of the works to be carried out : \_\_\_\_\_

7. Details of the goods to be supplied by the contractee as free issue and the value thereof : \_\_\_\_\_

I/We declare that as stated above, I/We \_\_\_\_\_ have entered in a works contract involving transfer of property in goods (whether as goods or is some other form).

I/We further declare that to the best of my/our knowledge and belief, the information furnished above is correct, complete and is truly stated and nothing has been concealed.

Place \_\_\_\_\_

Date \_\_\_\_\_

(Signature with seal of the contractee)

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-33**  
[See Rule 28(5)]

**FORM OF APPLICATION FOR ALLOTMENT OF TAX DEDUCTION ACCOUNT  
NUMBER**

To

The Prescribed Authority

-----

Sir,

Whereas I/We am/are liable to deduct tax in accordance with section 47 of the Assam Value Added Tax Act, 2003;

And whereas no tax deduction account number has been allotted to me/us;

I/We hereby request that a tax deduction account number be allotted to me/us;

I/We give below the necessary particulars:-

1. Name of the office:

2. Designation of the Drawing and Disbursing Officer:

3. Address :

4. Nature of transaction against which payment is made:                      Works contract/Supply/Lease

VERIFICATION

I/We \_\_\_\_\_ in my/our capacity as \_\_\_\_\_  
do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Place:

Date:

Name and signature of the person  
with designation and seal.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-34**  
[See Rule 28(5)]

**TAX DEDUCTION ACCOUNT NUMBER (TAN) CERTIFICATE UNDER ASSAM  
VALUE ADDED TAX ACT, 2003**

1.	Full Name of Person responsible for deduction of tax		
2.	Address	Building Name/ Number	
		Area/ Road	
		Locality/ Market	
		Telephone No.	
		Pin Code	
3.	Tax Deduction Account Number Allotted		
4.	Date of Issue		
Signature and Seal of the Prescribed Authority			
Name:			
Designation:			
Place:			
Date:			

**Note:** One TAN shall be applicable for all Units/Office of person responsible for deduction of tax.

**THE ASSAM VALUE ADDED TAX RULES, 2005**

**FORM-35**

[See Rule 28(5)(b)]

**FORM OF RETURN TO BE FURNISHED BY A PERSON RESPONSIBLE FOR  
DEDUCTION OF TAX AT SOURCE**

For the year ended on:

D D      M M      Y Y

		-			-		
--	--	---	--	--	---	--	--

**1. Person's/Department's identity**

Name																		
Address											Contact No.							
Sales Tax Deduction No.																		

**2. Particulars of bills against which payment is made, tax deducted and paid :**

Sl. No.	Name and complete address of the person/dealer /contractor with TIN	Bill No. and date	Bill amount	Bill amount paid	Amount deducted	Details of tax deposited (challan No., date and amount)
(a)	(b)	(c)	(d)	(e)	(f)	(g)

DECLARATION

I, \_\_\_\_\_ (name in CAPITALS), do hereby, solemnly affirm that I am authorised to furnish this return and that all its contents are true, correct and complete and nothing has been concealed therein.

Place:

Date:

Name and Signature of the person responsible for deducting tax with designation and seal.

ACKNOWLEDGEMENT

The undersigned acknowledges having received the original of this return on the date mentioned below:

(1) Date of receipt of return:

(2) [Signature with stamp of name & designation of receipt clerk]



**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-37**  
**[See Rule 29]**

**APPLICATION FOR REFUND**

---

01-Registration Number 

--	--	--	--	--	--	--	--	--	--	--

02-Name and address of the person claiming refund.

03-Name and style of the business together with number of the Certificate of Registration, if any.

04-Period of return for which refund is claimed.

05-Amount already paid together with challan no. and date of payment; and

06- The amount of refund claimed and grounds thereof.

07-Whether adjustment sought for against liability of any other return period, please specify in details. 

--

08-Net Amount of refund after adjustment, if any, in item 07. above. 

--

VERIFICATION

I \_\_\_\_\_ (Proprietor/director/secretary or other authorised person) hereby declare that the particulars given herein are correct and hereby apply for refund under the Assam Value Added Tax Act, 2003.

Signature of Taxpayer  
or Authorised Officer.

Tax Office					
Date of receipt of the application	D	M	Y		
Received by_____					

THE ASSAM VALUE ADDED TAX RULES, 2005  
**FORM-38**  
 [See Rule 29(1)(f)]

**REFUND VOUCHER**

THE ASSAM VALUE ADDED TAX RULES, 2005  
**FORM-38**  
 [See Rule 29(1)(f)]

**REFUND VOUCHER**

Book No. ....

Voucher No. ....

COUNTERFOIL ORDER FOR REFUND OF TAX

Refund payable to

Assessment record No.

Date of order directing refund

Amount of Refund

Number and date of collection in assessment register showing collection of amount regarding which refund is made.

Initials of Prescribed Authority

Signature of recipient of the voucher

Treasury

Date of encashment in the State Bank

Book No. ....

Voucher No. ....

Payable at the Treasury/State Bank of India within one month of date of issue.

To

The Treasury Officer.....

The Agent, State Bank of India.....

1. Certified that with reference to the assessment record No. .... of ..... a refund of Rs. .... is due to ..... in respect of the return period ending .....

2. Certified that the tax concerning which the refund is given has been credited in the Treasury.

3. Certified that no refund order, regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. Please pay to ..... the sum of Rs. .... [Rupees (in words) .....] on account of the above refund.

Seal:

Date:

Place:

Signature of Prescribed Authority

Received payment

Pay rupees only \_\_\_\_\_

Claimant's signature

Treasury/Sub-Treasury Officer

Agent or Manager

Examined

Accountant

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-39**  
[See Rule 29(1)(f)]

**REFUND ADVICE**

To,  
The Treasury Officer,  
.....

Sir,

I have the honour to advise having issued the following refund voucher for encashment at the  
..... Treasury.

Book No.	No of refund voucher	Date of refund	Amount of refund	Name and address of the person to whom payable.	Last date of encashment
(1)	(2)	(3)	(4)	(5)	(6)

The sanction of refund made by vide No. .... under the Assam Value Added Tax Act, 2003 for the ending .....

Prescribed Authority

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-40**  
[See Rule 29(1)(i)]

**REFUND REGISTER**

Circle .....

Assessment Year	SI. No.	Name and registration No. of applicant and date.	Return period in respect of which refund is claimed and the amount thereof	Amount of refund allowed and by whom	Payment by ..... Refund voucher No. and date	Refund adjustment order No.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-41**  
**[See Rule 29(2)(c)]**

**APPLICATION FOR REFUND OF INPUT TAX CREDIT**

To,

The Prescribed Authority,

Unit\_\_\_\_\_.

Subject : Application for refund.

Sir,

I hereby apply for refund of the following amount, the particulars of which are given below:-

1.	Name and address of the person claiming refund	
2.	Name and style of business	
3.	Tax Payer Identification Number (TIN).	
4.	Tax period for which refund is claimed	
5.	The amount of input tax credit carried forward and claimed as refund	
6.	The reasons for which the input tax credit now being claimed as refund, could not be adjusted during the 24 months from the year of accrual	
7.	Evidence, if any, in support of such reasons (To be enclosed)	

**VERIFICATION**

I hereby solemnly declare that the above statements are true to the best of my knowledge and belief.

Place :

Signature:-

Date :

Full Name:-

Status

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-42**  
**[See Rule 30(1)(a)]**

**APPLICATION FOR REFUND**

To,

The Prescribed Authority,

Unit\_\_\_\_\_.

Subject : Application for refund.

Sir,

I hereby apply for refund of the following amount, the particulars of which are given below:-

- (a) Name and address of the person claiming refund
- (b) Name and style of business together with number of the certificate of registration, if any.
- (c) Tax period for which refund is claimed
- (d) Nature of the amount claimed as refund— (please specify if Tax/Penalty/Interest/Others)
- (e) Amount already paid together with Challan Number and date of payment
- (f) The amount of refund claimed and grounds thereof.

**VERIFICATION**

I hereby solemnly declare that the above statements are true to the best of my knowledge and belief.

Place :

Signature:-

Date :

Full Name:-

Status

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-43**  
**[See Rule 30(2)]**  
**APPLICATION FOR REFUND BY EXPORTERS**

To,

The Prescribed Authority,

Unit\_\_\_\_\_.

Subject : Application for refund.

Sir,

I hereby apply for refund of the following amount, the particulars of which are given below:-

1.	Name and address of the person claiming refund	
2.	Name and style of business together with number of the certificate of registration, (TIN) if any.	
3.	Tax period for which refund is claimed	
4.	Value of goods exported out of the territory of India	
5.	Amount of input tax due for refund as result of export out of the territory of India	
6.	Amount of refund claimed	
7.	Evidence in support of export on account of which, refund is claimed (copies of documents to be enclosed)	
8.	The basis on which the amount of refund of input tax has been claimed (Documentary evidence, if any, to be enclose)	

Signature of the person making the application

Name

Date

Status

**VERIFICATION**

I hereby solemnly declare that the above statements are true to the best of my knowledge and belief.

Place :

Signature:-

Date :

Full Name:-

Status

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-44**  
**[See Rule 31(4)]**

**SALE BOOK**

Date	Source	Invoices issued/ Entry No.	Value of goods sold in the State				Output tax
			Exempt	@..... %	@.....%	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Invoiced sales						
	Petty Sale Book						

Note 1:- Value of goods sold shall not include tax.

Note 2:- In columns (d), (e) and (f), classify the goods according to different rates of tax applicable. Add more columns, if necessary.

Note3:- Separate column may be added for sales made to consumer.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-45**  
**[See Rule 31(4)]**

**PURCHASE BOOK**

Date	Source	Value of goods purchased in the State				Tax paid
		Exempt	@ .....%	@ .....%	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	On tax invoices					
	Other purchases					

Note 1:- Value of goods purchased on tax invoices shall not include tax.

Note 2:- In columns (d), (e) and (f), classify the goods according to different rates of tax applicable. Add more columns, if necessary

**“VALID FOR INPUT TAX”**

**THE ASSAM VALUE ADDED TAX RULES, 2005  
FORM-46  
[See Rule 32(5)]**

**TAX INVOICE  
“ORIGINAL-BUYER’S COPY”**

Invoice No. _____	Date: _____
Seller’s Name _____	Telephone No. _____
Address _____	Fax No. _____
Tax Payer Identification No.	<input style="width:100%; height: 15px;" type="text"/>
CST Regn. No. _____	

Buyer’s Name _____	
Address _____	
_____	G.R. No.
_____	Name & Address of Transport
Tax Payer Identification No.	<input style="width:100%; height: 15px;" type="text"/>

Terms of Sale

Sl. No.	Quantity	Description	Price per unit	Value of goods (Quantity * Price per unit)			
				4%	12.5%	.....%	Total
Total (Price of goods without VAT)							
VAT chargeable							
Total price (Price of goods with VAT)							

"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.

**Signature and Seal of the Authorised Person**

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-46**  
[See Rule 32(5)]

**TAX INVOICE**  
**“DUPLICATE-TRANSPORTER’S COPY”**

**“THIS COPY DOES NOT ENTITLE THE HOLDER A TAX CREDIT”**

Invoice No. _____	Date: _____												
Seller’s Name _____	Telephone No. _____												
Address _____	Fax No. _____												
Tax Payer Identification No.	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>												
CST Regn. No. _____													

Buyer’s Name _____													
Address _____													
_____	G.R. No.												
_____	Name & Address of Transport												
Tax Payer Identification No.	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>												

Terms of Sale

Sl. No.	Quantity	Description	Price per unit	Value of goods (Quantity * Price per unit)			
				4%	12.5%	.....%	Total
Total (Price of goods without VAT)							
VAT chargeable							
Total price (Price of goods with VAT)							

Total amount due to : Rs.

"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.

**Signature and Seal of the Authorised Person**

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-46**  
[See Rule 32(5)]

**TAX INVOICE**  
**“TRIPLICATE SELLER’S COPY”**

**“THIS COPY DOES NOT ENTITLE THE HOLDER A TAX CREDIT”**

Invoice No. _____	Date: _____																				
Seller’s Name _____	Telephone No. _____																				
Address _____	Fax No. _____																				
Tax Payer Identification No.	<table border="1" style="width: 100%; height: 20px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																				
CST Regn. No. _____																					

Buyer’s Name _____																					
Address _____																					
_____	G.R. No.																				
_____	Name & Address of Transport																				
Tax Payer Identification No.	<table border="1" style="width: 100%; height: 20px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																				

Terms of Sale

Sl. No.	Quantity	Description	Price per unit	Value of goods (Quantity * Price per unit)			
				4%	12.5%	__ %	Total
Total (Price of goods without VAT)							
VAT chargeable							
Total price (Price of goods with VAT)							

Total Amount due to: Rs.

"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.

**Signature and Seal of the Authorised Person**

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-47**  
**[See Rule 35]**

**CERTIFICATE OF AUDIT OF ACCOUNTS**

I/We have to report that the audit of ..... (Name and address of the dealer), Registration Certificate No. .... was conducted by me/us ..... in pursuance of the provisions of section 62 of the Act, and I/We annex hereto a copy of the audited Trading /Manufacturing Account and Profit and Loss Account for the year ended on ..... and a copy of the Audited Balance Sheet as at ..... along with the documents declared by the relevant Act to be part of, or annexed to the profit and loss account and Balance Sheet.

Further, the statement showing purchase and sales of taxable goods and those taxable at different rates separately are annexed hereto and in case of manufacturing concern, the raw materials used and finished products manufactured separately for each item of goods, separate statements showing the details of goods exported out side India, sold inter-State or consigned or branch transferred to other States or of goods purchased from out side the State or received on consignment or branch from other States along with statement of sales tax collected and remitted are also annexed.

In my/our opinion and to the best of my/our information and according to explanations given to me/us the said accounts read with notes thereon, if any, give a true and fair view of the state of affairs of the dealer.

The Statement of Particulars required to be furnished in Form 48 is annexed herewith. In my/our opinion and to the best of my/our information and according to explanations given to me/us the particulars given in said form are true and correct and the same particulars are/are being submitted to the Income Tax Authorities also for the purpose of assessment under the Income Tax Act, 1961.

Explanatory Note is annexed on points where I/We do not agree.

Date :

Place:

ACCOUNTANT

N.B. This report has to be given by a Chartered Accountant within the meaning of Chartered Accountant Act, 1949 (Act 38 of 1949) or a Cost Accountant within the meaning of Cost and Works Accountants Act, 1959 (Central Act 23 of 1959)

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-48**  
**[See Rule 35]**  
**STATEMENT OF PARTICULARS**

1. Name of dealer (if there is a trade name, mention also such trade name)
2. Style of business
3. Status of the dealer
4. (i) Address of the main place of business  
  
(ii) (a) Address of all other places of business in the State  
(b) Address of all other places of business
5. Name (s) or proprietors, partners, members all person having interest in the business
6. Registration No.
7. Assessment year
8. Books of accounts maintained (details to be furnished)
9. (i) Method of valuation of opening and closing stock during the year.  
  
(ii) Method of valuation of opening and closing stock in the immediately preceding year.
10. In the case of manufacturing concerns. Detailed manufacturing account with quantity and value of each item of stock, goods consumed, finished goods, by-products and shortage separately and give per centage of yield and shortage. (Suitable tabular form shall be drafted for the above manufacturing account to furnish complete details of quantity and value of each item of stock, goods consumed finished goods, by-products and shortage separately).
11. In the case of all dealers trading account separately showing particulars in respect of each class of goods classified by the dealers, as given in the Schedules to the Assam Value Added Tax Act, 2003, in the following format (separate details in respect of taxable and non-taxable turnover shall be furnished).

**TRADING ACCOUNT**

- | 1 Name of the goods   | Quantity | Amount |
|---|----------|--------|
| 2 Schedule and item under which the above was classified by the dealer with rate of tax |          |        |
| (a) Opening stock   |          |        |
| (b) Receipts of goods   |          |        |
| (i) Purchases:  |          |        |
| a. Intra-State  |          |        |
| b. Inter-State  |          |        |
| c. In the course of import,   |          |        |
| (ii) Received by transfers:   |          |        |

- a. Form head office
- b. From branches
- c. Consignment stock transfer
- (iii) Manufactures
- (iv) Other receipts (give details)

**Sales:**

- (i)
  - a. Intra-State
  - b. Inter-State
  - c. In the course of export
- (ii) Transfers:
  - a. To head office
  - b. To branches
  - c. Consignment stock transfer
- (iii) Consumption
- (iv) Other issues (give details)
- (v)
  - a. Closing stock
  - b. Gross profit
  - c. Percentage of gross profit to sales

12. In the case of transfer of right to use goods, give details of turnover

13. In the case of works contract

A. Give details of each works contract separately as follows:-

- (i) Total contract amount of each works contract
- (ii) Period of contract
- (iii) Turnover of works contract for the year
- (iv) Value of the goods supplied by the awardee
- (v) Value of goods returned to the awardee
- (vi) Value of the goods purchased:
  - (a) Intra-State
  - (b) Inter-State
- (vii) Details of deductions allowable from the turnover
- (viii) Details of sub-contract awarded
- (ix) (a) Turnover in respect of which

compounding was opted and as classified by the dealer with compounded rate of tax.

- (b) amounts collected at source (give details of sources and amounts)

**B. In case of works contract awarded-**

(a) Details of works contract awarded during the year-

Description of work	Name and address of the contractor	Contract amount paid	Amounts of tax collected from the contractor (Rs.)	Particulars of remittance to Government (Rs.)
1	2	3	4	5

(b) Details of goods supplied to the contractor

14. Sale of fixed assets

(Give description of the assets)

(a) Taxable turnover

(b) Non-taxable turnover

15. Turnover of scrap/wastage and other items not given above

16. Turnover in respect of which tax is leviable under the Assam Value Added Tax Act, 2003

17 Particulars of tax collected and paid:

- (i) Total amount of tax collected (monthly collection particulars annexed),
- (ii) Total amount of input tax credit claimed,
- (iii) Total amount of tax paid (monthly payment particulars annexed),
- (iv) Total amount of Central Sales Tax collected (monthly collection particulars annexed),
- (v) Total amount Central Sales Tax paid (monthly collection particulars annexed).

18 (a) Whether there is any excess or illegal tax collection,

(b) If yes to (a), whether the same has been remitted to Government?

19 (a) Whether the purchases are supported by bills/invoices (details annexed)

(b) If not supported by bills/invoices, give details of such purchases

(c) Whether the input tax credit claimed are supported by tax invoice

(d) If not supported by tax invoices, give details of such purchases

20 (a) Turnovers covered by sales bills

- (b) Turnovers not covered by sales bills
- 21 (a) Sales turnovers covered by 'C' Forms under Central Sales Tax Act, 1956
- (b) Sales turnovers not covered by 'C' Forms under Central Sales Tax Act, 1957 (give details)
- 22 (a) Value of consignment transferred covered by 'F' Forms
- (b) Value of consignment transferred not covered by 'F' Forms
- 23 Turnovers relating to sales made in the course of export
- (i) Turnovers exempted under Section 5 (3) of the Central Sales Tax Act, 1956
- (a) Whether supported by 'H' Form (give details)
- (b) If not give details
- (ii) Turnovers exempted under Section 5 (1) of the Central Sales Tax Act, 1956 (give details)
- 24 Turnovers relating to second and subsequent sales in the course of inter-State trade or commerce
- (i) Turnovers covered by 'C' Forms and 'E I' or 'E II' Forms
- (ii) Turnovers covered by 'C' Forms only
- (iii) Turnovers covered by 'E I' or 'E II' Forms only
- (iv) Turnovers not covered by both 'C' Form and 'E I' or 'E II' Forms
- 25 Whether there is any excess or illegal Sales Tax collection, if so whether the same has been remitted to Government (give details)
- 26 Whether purchases are supported by bills/invoices, if not, give details
- 27 Whether sales are supported by invoices, if not, give details
- 28 Whether the place of business was inspected and proceedings were initiated under Section 74 during the year (give details)

Date :

Place:

ACCOUNTANT

Membership No.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-49**  
[See Rule 36(1)]

**CONSIGNMENT NOTE**

No. \_\_\_\_\_ Date : \_\_\_\_\_

Name of Transport Company : \_\_\_\_\_

Full Address : \_\_\_\_\_

From \_\_\_\_\_ To \_\_\_\_\_

Delivery From \_\_\_\_\_ Delivery at \_\_\_\_\_

Name and complete address of the consignor  
alongwith TIN under the Assam Value  
Added Tax, 2003 and Registration No. under  
the Central Sales Tax Act, 1956

Name and complete address of the  
consignee alongwith TIN under the Assam  
Value Added Tax Act, 2003 and  
Registration No. under the Central Sales  
Tax Act, 1956

No. of Packings	Contents as declared	Value	Private Marks, if any	Rate of Freight	Total Weight	Freight Paid/To pay	Remarks
1	2	3	4	5	6	7	8

Signature of the Transport Operator \_\_\_\_\_

Name \_\_\_\_\_

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-50**  
**[See Rule 36(1)]**  
**FORWARDING NOTE**

To

The Manager/In-charge

\_\_\_\_\_

(Name of the transporter/ Booking Agency)

Please receive the under mentioned consignments and forward by road transport to the consignee mentioned below

Name and complete address of the consignor with TIN, if any	Name and complete address of the consignee with TIN, if any	Place	Description of Goods	No. of Packets	Description & private Marks, if any	Weight	Value
.	.	.	.	.	.	.	.

I do hereby certify that I have satisfied myself that the description marks and weight or quantity of goods consigned by me have been correctly entered in the forwarding note.

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature of the consignor or his authorised agent

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

(To be filled by the Transporter)

Actual weight	Freight charged	No. of Articles	Date of dispatch	Transport Receipt(s) Numbers
.	.	.	.	.

**THE ASSAM VALUE ADDED TAX RULES, 2005**

**FORM-51**

[See Rule 36(1)]

**DESPATCH REGISTER TO BE MAINTAINED BY TRANSPORTER**

Date	From	To	No. of Packages	Nature of Goods	Value of Goods	Name and complete address of the consignor with TIN under the Assam Value Added Tax Act., 2003 / Registration Certificate Number under the Central Sales Tax Act, 1956	
1	2	3	4	5	6	7	
.	.	.	.	.	.	.	
Name and Complete address of the Consignee with TIN under the Assam Value Added Tax Act.2003 / Registration Certificate number under the Central Sales Tax Act, 1956		Transport Receipt No.	Tax Invoice/ Sale Invoice/ Delivery Note Number	Vehicle No.	Freight Charged	Date of Movement	Remarks
8		9	10	11	12	13	14
.		.	.	.	.	.	.

**THE ASSAM VALUE ADDED TAX RULES, 2005**

**FORM-52**

[See Rule 36(1)]

**DELIVERY REGISTER TO BE MAINTAINED BY TRANSPORTER**

Serial No.	Date of Delivery	Station of Transport	Transport Registration No.	Name of Transport Company	Name and complete address of the consignor With TIN under the Assam Value Added Tax Act, 2003 / RC No. under the Central Sales Tax Act, 1956, if any	
1	2	3	4	5	6	
.	.	.	.	.	.	
Name and complete address of the consignee With TIN under the Assam Value Added Tax Act, 2003, if any	No. of packages alongwith the method of packing	Nature of goods	Value of Goods	Freight Charges	Name and signature of the consignee authorised person taking delivery of goods	Date on which bilti register of the consignee signed by the transporter
7	8	9	10	11	12	13
.	.	.	.	.	.	.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-53**  
[See Rule 36(4)]

**STATEMENT OF GOODS TRANSPORTED INTO ASSAM**

Name of Transporter \_\_\_\_\_

Month & year : \_\_\_\_\_

Registration certificate number

--

Sl. No.	Vehicle No.	Date and time of arrival of vehicle	Manifest Number and date	C.N. number and date	Name of the consignor	Name of the consignee with full address	Commodity
1	2	3	4	5	6	7	8

Quantity	Value	Invoice/Bill/Challan No. and date	Delivery note number	Date of giving delivery	Date of countersignature of the delivery permit	Amount of security paid to any authority of the Taxation Deptt. With details.	Remarks
9	10	11	12	13	14	15	16

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature of the Principal Officer/Manager  
of the Transporter

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-54**  
[See Rule 36(4)]

**STATEMENT OF GOODS TRANSPORTED OUTSIDE ASSAM**

Name of Transporter/Carrier/Transporting Agent \_\_\_\_\_

Month & Year \_\_\_\_\_

Registration certificate number

--

Sl. No.	Vehicle No.	Manifest number and date	C.N. No. and date	Name of the consignor with address	Name of consignee	Commodity
1	2	3	4	5	6	7

Quantity	Value of goods	Despatch note number	Declared value	Security paid if any, to any authority of the Taxation Department with details	Remarks
8	9	10	11	12	13

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature of the Principal Officer/  
Manager of the Transporter

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-55**  
 [See Rule 36(7)]

**MANIFESTO**

No. \_\_\_\_\_

Vehicle No. \_\_\_\_\_ Name of Driver \_\_\_\_\_ Owner \_\_\_\_\_

From \_\_\_\_\_ To \_\_\_\_\_

Serial No.	Transport Receipt No.	Destination	No. of Pkgs.	Contents	Weight	Freight	Remarks
					Q. Kgs.	Rs. P.	
1	2	3	4	5	6	7	9
.	.	.	.	.	.	.	.

Signature of the Driver

\_\_\_\_\_

Booking Clerk

\_\_\_\_\_

Loading Clerk

\_\_\_\_\_

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-56**  
**[See Rule 37(1)]**  
**CERTIFICATE OF EXPORT**

(To be printed in triplicate-as original, duplicate and triplicate)

SI. No.

(Seal of issuing authority)

Office of issue

Date of issue

Name and complete address of the exporter

Registration No. of the exporter under the Assam Value Added Tax Act, 2003, if any.

To

(Name and complete address of the seller)

Registration No. of the seller under the Assam Value Added Tax Act, 2003.

Certificate I - Certified that the goods (the particulars whereof have been specified in item (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. .... dated ..... Purchased from you as per bill/cash memo/challan No. .... dated ..... for Rs. .... have been sold by me/us in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or order No. .... dated ..... for or in relation to such export.

Certificate II - It is further certificate that non-liability to tax under the Assam Value Added Tax Act, 2003 in respect of goods referred to in Certificate-I has not been claimed from any other person and that no other certificate for such non-liability has been issued to any other person in India in respect of those goods.

Certificate III - It is further certified that in case the goods covered by this certificate are reimported into India by me/us after their export I/We undertake to inform the State authority of the person to whom this certificate has been supplied, about the fact of such reimport within a period of one month from the date of reimport of the said goods into India.

**THE SCHEDULE**

A - Particulars of goods

(1) Description of goods .....

(2) Quantity of goods .....

B - Details regarding export

(3) Name of airport, seaport or land customs station through which the goods have been exported.

(4) Name of the airlines/ship/railway/goods vehicle or other means of transport through which the export has taken place.

(5) Number date of air consignment note/bill or leading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of leading/ railway receipt/goods vehicle record/postal receipt/ other document to be enclosed).

(6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

## VERIFICATION

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date .....

Name of the person signing the certificate .....

Status of the person signing the certificate in relation to the exporter .....



**THE ASSAM VALUE ADDED TAX RULES, 2005**

**FORM-58**

[See Rule 40(3)]

**APPLICATION FOR AUTHORISATION**

To,

The Commissioner of Taxes, Assam

Sir,

In accordance with the provisions of rule 40 of the Assam Value Added Tax Rules, 2005, I .....(name)..... (Designation), hereby apply for issuance of authorisation for carrying out search at the residential premises / accommodation of the person, whose particulars are furnished below :

1. Name of the person .....
2. Father's Name .....
3. Full address : .....
- (i) House No./Name .....
- Street/Mahalla .....
- (ii) Town .....
4. Brief description of offence / suspected .....
- Offence .....

I hereby declare that, I that keep the particulars or authorisation strictly confidential and that I shall return the authorisation after execution.

.....  
*Signature*

SEAL

.....  
*Designation*

**THE ASSAM VALUE ADDED TAX RULES, 2005**

**FORM-59**

[See Rule 40(3)]

**AUTHORISATION TO SEARCH**

To,

.....  
.....

(Name and designation of the Office who is to execute the authorisation)

Whereas information has been laid before me of the Commission or suspected commission of the offence ..... (mention the offence concisely) and it has been made to appear to me that the production of books of account, documents or goods which is essential to the enquiry now being made or about to be made into the said offence/suspected offence have been kept or concealed, in the residential premises of

1. Shri .....
2. Son of .....
3. Full address .....
4. District ..... State .....

This is to authorise and require you

- (a) to enter and search the said premises for the said books of accounts, documents or goods,
- (b) to search any person who has got out of or is about to get into, or is in the said premises,
- (c) to seal or break open any box or receptacle suspected to contain books of account, documents or goods,
- (d) to seize any books of account, documents or goods found as a result of such search and take possession thereof.

And forthwith report to me about such of the things as may be taken possession of, returning this authorisation with an endorsement certifying what you have done under it, immediately upon its execution. You may requisition the services of any public servant including a police officer to assist you in making the search under this authorisation. The authorisation shall remain in force till ..... after which it shall be returned to me, if not executed.

Given under my hand this ..... day of .....

*Date* .....

SEAL

.....

*Signature*

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-60**  
[See Rule 41(9)(i)]

**BILL OF SALE**

(To be submitted in duplicate)

To,  
The Superintendent of Taxes,  
\_\_\_\_\_ Checkpost.

In accordance with the provisions of rule \_\_\_\_ of the Assam Value Added Tax Rules, 2005 I/We hereby declare that the consignment of goods, details of which are furnished below is transported to/from the State of Assam by me/us by road/boat.

1. i) Name and address of the transporter/Carrier/Transporting Agent.:  
ii) Registration No. of the vehicle:
2. Consignment Note No. and date:
3. Name and address of the Consignor with Sales Tax Registration No., if any:
4. Name and address of the Consignee with Sales Tax Registration No., if any:
5. Place from which goods are dispatched:
6. Destination to which goods are dispatched:
7. Description of goods:

Commodity	Quantity	Weight	Value

8. Consignor's Invoice No. and date

I hereby declare that the information furnished above are true to the best of my knowledge and belief and nothing has been concealed.

Signature of the applicant:  
Name of the applicant (in full)  
Status:

.....  
(For office use)

Seal:  
Date:

Checked and allowed  
  
Signature of the Officer-in-charge  
of the Checkpost

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-61**  
**[See Rule 41(9)(ii)]**

**DELIVERY NOTE**  
Counterfoil/Original/Duplicate

Book No. . . . . Serial No . . . . .

Date of issue . . . . .

To whom issued . . . . .  
(Name and address of the dealer)

To,  
The Superintendent of Taxes,  
. . . . . Check post

I/We hereby declare that the following consignment of . . . . . is  
being imported into Assam . . . . .

1. Name and address of the consignor . . . . .
2. Name and address of the consignee . . . . .
3. Place of despatch . . . . .
4. Name of the check post through which the goods will be transported . . . . .
5. Destination . . . . .
6. Description of consignments . . . . .
7. Quality . . . . .
8. Weight . . . . .
9. (a) Value . . . . .(b) Freight . . . . .
10. Consignor's Invoice No. and date . . . . .
11. (i) Name of transporter . . . . .  
(ii) Consignment No. . . . . and date . . . . .  
(iii) Registration No. of the vehicle . . . . .  
(iv) Name of the owner of vehicle . . . . .  
(v) Date of interception at the Checkpost . . . . .
12. Remarks (if any) . . . . .

I/We hereby declare that I/We am/are registered under the Assam Value Added  
Tax Act, 2003 holding Registration Certificate No. . . . . and the above statements are true  
to the best of my/our knowledge and belief.

I/We also undertake to duly account for the disposal of the above goods when imported and to pay tax on the sales thereof according to the provisions of the said Act and the Rules made thereunder.

Name of the Consignee in full .....

Signature and status of the applicant .....

Office of the issue

Seal of issue

Signature of the Prescribed Authority

N.B.: The delivery Note in Triplicate must be obtained from the Prescribed Authority concerned on payment as may be notified.

This Delivery Note will remain valid for 180 days from the date of issue by the prescribed authority.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-62**  
**[See Rule 41(12)]**

**ROAD PERMIT**

To,

The Superintendent of Taxes,  
\_\_\_\_\_

In accordance with the provision of rule 41(12) of the Assam Value Added Tax Rules, 2005, I/We \_\_\_\_\_ hereby apply for Road Permit to transport the following consignment of goods into Assam, by road/rail/air/waterways for-

- a) my/our own use/personal consumption.
- b) use in setting up of an industrial unit.
- c) use as raw materials directly in the manufacture of goods in my/our industrial unit situated at \_\_\_\_\_
- d) use in the operation of my/our industrial unit situated at \_\_\_\_\_

Particulars of goods-

- a) Description of goods:
- b) Quantity :
- c) Value :
- d) Consignor's Invoice No. and date:
- e) Place from which despatch:
- f) Destination to which despatched :
- g) (i) Name of transporter .....
- (ii) Consignment No..... and date.....
- (iii) Registration No. of the vehicle .....
- (iv) Name of the owner of vehicle.....
- (v) Date of interception at the Checkpost.....
- h) Remarks, if any:

I/We hereby declare that I/We am/are not a registered dealer under the Assam Value Added Tax Act, 2003/ a registered dealer under the Assam Value Added Tax Act, 2003 holding certificate of registration No. .... and the above statements are true to the best of my knowledge and belief.

Date

Name of the dealer:  
(in full)

Address:

Signature of the applicant  
Status of the applicant

PERMIT

No. ....

Dated .....

I hereby permit the transport of the consignment of goods specified above hereunder.  
This permit will be valid for two months from the date of its issue.

Signature of the Superintendent of Taxes

Circle:

Seal:

Date:

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-63**  
[See Rule 41(9)]

**TAX CLEARANCE CERTIFICATE**

(To be filed in by the applicant for contracts, permits, leases, licenses etc.)

1. Name and business of the applicant . . . . .
2. Father's name of the applicant . . . . .
3. Home address of the applicant . . . . .
4. Year in which the business was established.
5. Name and address of the office in which the applicant is assessed to sales tax.
6. Whether the applicant is assessed to tax as –
  - (a) Individual . . . . .
  - (b) Hindu Undivided family . . . . .
  - (c) Company . . . . .
  - (d) Firm or . . . . .
  - (e) Association of persons . . . . .
7. The Sales Tax Unit/District in which the applicant is assessed to sales tax.
8. (a) Registration Certificate No. . . . .
  - (b) Particulars of tax paid.

Tax period ending	Tax assessed	Tax paid	Remarks
1	2	3	4

Note : Amounts of tax in columns 2 and 3 above should include penalties etc. imposed under the Assam Value Added Tax Act, 2003.

- (c) If any sales tax demanded remains unpaid, reasons for it should be clearly stated.
- (d) Whether the company of firm or Hindu undivided family on which the assessment was made has been or is being liquidated, wound up, dissolved, partitioned or being declared insolvent as the case may be.
9. In case the applicant is not a registered dealer under the Assam Value Added Tax Act whether any notice have been received and complied with the amount of tax, if any, determined and paid for each of the above return period.
10. The name and address of Branches of the applicant –
11. Purpose for which the clearance certificate is required-

I declare that the above information is correct and complete to the best of my information and belief.

Signature of the applicant or his authorised agent.

In my opinion, the applicant mentioned above has been doing everything possible to pay the tax demands promptly and regularly the completion of pending or outstanding proceedings.

VALID UP TO.....

Date .....

Place .....  
Unit/District .....

Signature of the Prescribed Authority

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-64**  
**[See Rule 41(9)]**

**TRANSIT PASS**  
(To be submitted in triplicate)

T.P. No \_\_\_\_\_

To,

The Superintendent of Taxes,  
\_\_\_\_\_ Checkpost.

In accordance with the provisions of section 76 of the Assam Value Added Tax Act, 2003 and rule 41 of the Rules framed thereunder, I/We the undersigned, do hereby declare that the following consignment of goods has entered into Assam and is bound for the State as mentioned below and that no portion of the consignment will be unloaded within the State of Assam for any purpose other than the purpose of transshipment.

1. Name and address of the transporter, carrier or transporting agent:
2. Registration No. of the vehicle:
3. Name and address of the consignor with Sales Tax registration No. of the concerned State:
4. Name and address of the consignee with Sales Tax Registration No. of the concerned State:
5. Description of goods:

Commodity	Quantity	Weight	Value	Bill/Cash Memo. No. & date

6. Consignment Note No. and date:
7. Exact destination of the consignment:
8. Place of transshipment (s), if proposed within Assam:
9. Registration No. of the vehicle (s) after transshipment (s),  
(To be filled up at the time of transshipment):
10. Name of the exit checkpost.

I/We hereby declare that the particulars furnished above are true to the best of my/knowledge and I/We undertake to surrender the transit pass with due endorsement from the exit checkpost to the issuing authority one month from the date of its issue.

Date:

Signature of the driver or person  
in charge of the goods vehicle

(For Office use)

1. Entries at entry check post

Date:  
Entry No. :  
Register No, :

Directed the transporter to surrender the endorsed Transit Pass to the issuing authority within thirty days from to-day.

Seal:

Signature and seal of the Supdt. of Taxes  
of entry checkpost.

2. Entries at the exit checkpost.

Date :  
Entry No. :  
Register No. :

Signature and seal of the Supdt. of Taxes  
of Exit Checkpost

3. Entries at the entry checkpost  
on surrender of the TP

Date of surrender:

Signature and seal of the Supdt. of Taxes  
of entry Checkpost

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-65**  
[See Rule 41(9)(vii)]

**TRIP SHEET TO BE SUBMITTED IN TRIPLICATE**

Name and address of the Transport Company

.....

Vehicle Number

.....

Name and address of the owner of the vehicle

.....

Name and address of the driver of the vehicle

.....

Sl. No.	G. R. No.	Consigner	Consignee	Station from	Station to	Description of goods	Weight quantity/ number of goods	Value of goods	If the goods are despatched to a place in Assam number of form of declaration for import
1	2	3(a)	3(b)	4	5	6	7	8	9

In case the goods are to be transported through the State

Name of the exit check post	Date upto which the vehicle is to cross the exit check post
10(a)	10(b)

I, hereby declare that the information given above is true to the best of my knowledge and belief.

Place .....

Signature .....

Date .....

(Full Name) .....

Status .....

To be filled by officer-in-charge of Entry Check Post

To be filled by officer-in-charge of Exit Check Post

S. N. of R-3 date upto which the vehicle is to cross Exit Check post

S. N. of R-4 Actual date of crossing the exit check post

Signature and seal of the officer I/C of Entry Check Post

Signature and seal of the officer I/C of Exit Check Post

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-66**  
**[See Rule 41(12)]**

**DELIVERY PERMIT**

To

The Prescribed Authority,

.....

I/We hereby declare that the following consignment of ..... is being imported into Assam by Rail /Air /Steamer and apply for a permit to transport the same from the railway station/air port /steamer station/post office mentioned below:-

- (1) Name and address of the seller from whom purchased :
- (2) Name and address of the consignee :
- (3) Place of despatch :
- (4) Name of the railway station/steamer station/post office/air port from where delivery will be taken :
- (5) Destination :
- (6) Description of consignments :
- (7) Quantity :
- (8) Weight :
- (9) Value :
- (10) Consignor's Invoice No. and date :
- (11) Railway receipt or Bill of Lading or Air Note No.
- (12) Remarks (if any) :

I/We hereby declare that I/We am/are registered under the Assam Value Added Tax Act, 2003 holding registration certificate No. .... and the above statements are true to the best of my/our knowledge and belief.

I/We also undertake to duly account for to you the disposal of the above goods when imported and to pay tax on the sales thereof according to the provisions of the said Act and the Rules made thereunder.

Name of the dealer in full .....

Address .....

Signature and status of the applicant .....

PERMIT

No.....

I hereby permit to take delivery or to transport the consignment detailed above.

Signature of Prescribed Authority

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-67**  
[See Rule 45(2)]

**NOTICE FOR SHOWING CAUSE AGAINST PURCHASE OF GOODS**

To,

.....

.....

Whereas the purchase Invoice / Bill No. .... dated ..... relating to the purchase of ..... (name of goods) disclosed the purchase value at Rs. .... Including transportation cost .

And whereas the prevailing market price or Maximum Retail Price (MRP) of the said goods is determined at Rs. ....

And whereas the value of the goods including cost of transportation is less than the prevailing market price or MRP by 35% or more.

And whereas I find it to be a fit case to purchase the said goods, in exercise of powers conferred upon me by section \_\_\_ of the Assam Value Added Tax Act, 2003.

You are, therefore, required to appear in person or through a representative authorised by you in writing, before the under-signed on ..... at ..... AM/PM in this office and to show cause as to why for under-statement of value of the goods as mentioned above the said goods shall not be acquired / purchased from you at Rs. .... in accordance with sub-rule (\_\_\_) of rule \_\_\_ of the Assam Value Added Tax Act, 2003. You may also file a written objection, if you like.

Given under my hand this ..... day of .....

Date .....

.....

SEAL

*Prescribed Authority/ Officer-in-charge,*  
..... *Unit / Check Post.]*

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-68**  
**[See Rule 46]**

**MEMORANDUM OF APPEAL**  
(in duplicate)

To,

The .....

Dated. ....the ....th day of \_\_\_\_\_.

01. Name and address of the applicant :

02. Certificate of Registration No. :

03. Assessment year :

04. Name and designation of the officer  
who passed the final order. :

05. Date of final order :

06. Date of communication of the final order :

07. Relief claimed in the appeal

(a) Turnover determined by the  
Prescribed Authority :

(b) If the turnover is disputed - :

(i) Disputed turnover

(ii) Tax due on the disputed turnover

(iii) Reasons of dispute

(c) If the rate is disputed- :

(i) Turnover involved.

(ii) Amount of tax disputed-

(d) If the penalty is disputed :

(i) Reasons thereof.

(e) Any other relief claimed :

08. Grounds of appeal in brief :

Signature .....

Status .....

Seal .....

VERIFICATION

I/We .....of M/s..... enclose herewith the certified copy of final order passed and the receipted copy of Challan No.. ..... Dated ..... .showing deposit of tax-assessed/penalty imposed and do hereby declare that the facts stated above are true of the best of my/ our knowledge and belief.

Date .....

Signature .....

Status .....

Seal .....

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-69**  
[See Rule 47(1)]

**MEMORANDUM OF APPEAL FILED BEFORE THE APPELLATE TRIBUNAL**  
**(IN QUADRUPLICATE)**

To

The President  
Appellate Tribunal,

Dated . . . . .the . . . . day of \_\_\_\_\_  
. . . . .Appellant

Versus

. . . . .Respondent

01. Unit and district in which the  
assessment was made :

02. Year of assessment . . . . . :

03. Authority passing the order in dispute :

04. Appellate Authority passing the  
order in appeal under Section \_\_\_\_\_ :

05. Date of communication of the order  
appealed against :

06. Address to which notice may be sent  
to the appellant :

07. Address to which notice may be sent to  
the respondent :

08. Relief claimed in appeal

(a) Turnover determined by the Prescribed  
Authority passing the assessment order disputed.

:

(b) Turnover confirmed by the Appellate authority. :

(c) If the turnover is disputed :

(i) Amount of tax disputed :

(ii) Tax due on disputed turnover :

(d) If rate of tax is disputed :

(i) Amount of tax disputed :

(e) If penalty is disputed :

(i) Reason thereof :

(f) Any other relief claimed :

09. Grounds of appeal.

Signature .....  
Status .....  
Seal .....

VERIFICATION

I/We .....of M/s. .... enclose herewith the certified copy/copies of order appealed against and do here by declare that the facts stated above are true to the best of my/ our knowledge and belief.

Date .....

Signature .....  
Status .....  
Seal .....

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-70**  
[See Rule 47(6)]

**MEMORANDUM OF CROSS OBJECTION BEFORE THE APPELLATE TRIBUNAL**

Dated .....the ....., day of .....

.....Appellant

Versus

.....Respondent

- 01. Unit and district in which the assessment was made :
- 02. Assessment Year :
- 03. Appellate Authority passing the order of appeal :
- 04. Date of communication of the order now  
    appealed against :
- 05. Address to which the notice to be sent to the appellant :
- 06. Address to which the notice is to be sent to the respondent :
- 07. Brief history of the case :
- 08. Grounds of cross objection :
- 09. Relief claimed :

Signature .....  
Status .....  
Seal .....

VERIFICATION

I/We .....do hereby declare that the facts stated above are true to the best of my/our knowledge and belief.

Signature .....  
Status .....  
Seal .....

- N.B. 1. The certified copy of the order shall be enclosed in the petition.  
2. The prescribed appeal fee shall be paid.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-71**  
**[See Rule 50]**

**INTIMATION REGARDING THE ACCEPTANCE OF COMPOSITION MONEY**

To,

.....  
.....

Sub : Intimation regarding the acceptance of composition money under section 89 of the Assam Value Added Tax Act, 2003

Whereas ..... (name).....  
.....(address) holding Registration Certificate  
No..... is charged with an offence(s) under section..... of the  
Assam Value Added Tax Act, 2003 and whereas the said Shri /\*M/s .....  
..... request(s) that the said offence(s) may be  
compounded under section 89 of the said Act.

Now, therefore in exercise of the powers conferred on / delegated to me by section 89 of the said Act I accept from Shri / \*M/s..... a sum of Rs.....(Rs.....only) by way of composition of the said offence(s):

Provided that -

- (i) the said sum is paid into the Designated Bank at not later than ..... and
- (ii) the said Shri/\*M/s ..... produce before the undersigned the receipted challan in proof of such payment not later than ..... and report the fact to me by the.....

Seal

Place .....

Signature.....

Dated .....

Designation .....

\* Strike out whichever is not applicable.

Copy forwarded to the .....

Copy forwarded to the ..... for information and necessary action.

Dated .....

Signature .....

Designation.....

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-72**  
**[See Rule 51]**

**PARTICULARS OF THE MANAGER/AUTHORISED PERSON**

1. Full Name of Applicant Dealer ( <i>For individuals, provide in order of first name, middle name, surname</i> )	
2. Registration No.	

*This field is applicable when applying for amendment of registration in Form DVAT 07*

3. Name of Authorised Signatory ( <i>Provide in order of first name, middle name, surname</i> )	
4. Date of birth	5. Gender ( <i>tick one</i> )
	• Male
	Female
6. Father's / Husband's name	
	First Name      Middle Name      Surname
7. PAN :	8. Passport No.

9. E-mail address	
-------------------	--

10. Residential Address <i>(If different from principle place of business)</i>	Building Name/ Number	
	Area/ Road	
	Locality/ Market	
	Pin Code	
	Telephone Number	
	Fax Number	

11. Permanent Address <i>(If different from residential address)</i>	Building Name/ Number	
	Area/ Road	
	Locality/ Market	
	Pin Code	
	Telephone Number	
	Fax Number	

12. Declaration
I/We _____ hereby solemnly affirm and declare that the person named above is authorised to act as an authorised signatory for the above referred business for which application for registration is being filed/is registered under the Assam Value Added Tax Act, 2003. All his actions in relation to this business will be binding on us.



**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-73**  
**[See Rule 53]**

**SUMMON UNDER SECTION 97**

To

.....  
.....

Sub : Summon under section 97 of the Assam Value Added Tax Act, 2003

\* Whereas your attendance is necessary to give evidence / whereas the following documents ..... (here describe the documents in sufficient detail to permit their identification with reasonable certainty) are required with reference to an inquiry under the Assam Value Added Tax Act, 2003.....(here enter in brief the subject of the inquiry) now pending before me, you are hereby summoned to appear in person, to produce, or cause to be produced the said documents before me on the .....day of ..... of 20.....at.....(time)..... (and not to depart from until permitted by me).

\* Given under my hand and seal this ..... day of .....

Seal

Place .....

Dated .....

Signature .....

Designation .....

\* These words should be omitted where the summons is for production of documents only.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-74**  
**[See Rule 54]**

**APPLICATION FOR FURNISHING OF CERTAIN INFORMATION**

To,

The Commissioner of Taxes, Assam,

.....

Through the Prescribed Authority.

1. Name and designation of the officer :
2. Department :
3. Particulars of documents required :
4. Purpose for which the documents are required :

I hereby declare that the particulars of documents, as applied for, shall be kept strictly confidential and these will be solely utilized for the purpose stated above.

Signature .....

Designation .....

Seal .....

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-75**  
**[See Rule 55]**

**AUTHORITY UNDER SECTION 103 OF THE ASSAM VALUE ADDED TAX ACT,**  
**2003**

I, .....who am/is .....of ..... who is a Registered dealer holding a Registration certificate No. .... dated ..... hereby appoint Shri .....who is

\*my relative

\*a person regularly employed by me/the said\* .....

\*a legal practitioner

\*a Chartered Account

\*a Sales Tax Practitioner

to attend on \*my behalf/\*behalf of the said ..... before .....(state the Sales Tax Authority) in the proceedings ..... (describe the proceedings) before the said (state the Sales Tax Authority) and to produce accounts, and documents and to receive on \*my behalf/\*behalf of the said ..... any notice or documents issued in connection with the said proceedings and to take all necessary steps in the said proceedings. The said Shri ..... is also hereby authorised to act on \*my behalf/\*behalf of the said ..... in the said proceedings.

I agree .....to ratify all the acts done by the said Shri .....in pursuance of this authority.

Place .....

Signature .....

Dated .....

Status .....

**ACCEPTANCE**

I ..... do hereby state that I am

a relative of .....

a person regularly employed by .....

a legal practitioner .....

a Chartered Accountant .....

a Sales Tax Practitioner duly qualified under section 103 of the Assam Value Added Tax Act, 2003.

and that I accept the aforesaid appointment.

Place .....

Date .....

Signature .....

Note.-Strike of which is not applicable

\* Strike out whichever is not applicable.

\*State here the name of the dealer as entered in the certificate of registration.

\*State here status such as proprietor, partner, director, manager, secretary, or officer-in-charge.

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-76**  
**[See Rule 57]**

**APPLICATION FORM FOR DETERMINATION OF DISPUTED QUESTION UNDER SECTION 105**

1. Full Name of the Applicant .....

2. Address of the applicant .....

3. TIN (in case of a dealer ) .....

4. Address to which communication may be made with the applicant( including Telephone No., if any) .....

5. Status (whether a dealer or a body of dealers) .....

6. Question(s) relating to the levy, assessment and collection of tax on which the clarification is sought .....

(attach separate sheet if space is insufficient).

7. Statement of the relevant facts having a bearing on the aforesaid question(s)

.....

(attach separate sheet if space is insufficient)

8. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s).....

.....

(attach separate sheet if space is insufficient).

9. List of statements/ annexure/ documents attached. ....

(Signature of the applicant)

Name.....

Status.....

(in relation to the applicant)

**VERIFICATION**

I, .....son/ daughter of Shri..... (status) ..... Prop./Partner/Director/authorised representative of ..... do hereby solemnly affirm and declare that the above statement(s), annexure(s) and document(s) attached herewith, is/ are correct and complete to the best of my knowledge and belief, and that the question(s) raised above has/ have not been settled by an order of Tribunal or the law declared by the High court or the Supreme Court, and that I make this application in my capacity as ..... And that I am competent to make this application and to verify it.

Place : .....

Signature of the applicant

Date : .....

.....

For use in the office of the authority concerned

(office seal)

Receipt No. ....

Date of receipt .....

Signature of receiving officer/official.....

Name : .....

**Acknowledgement**

Received from M/s.....of district ..... R.C. No.(if any).....appeal alongwith the enclosures mentioned therein.

Place:

Date:

Signature of receiving officer/official with seal.....

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-77**  
**[See Rule 58]**

**STATEMENT OF TAX PAID STOCK IN HAND**

as on \_\_\_\_\_

Name of the dealer:

Address:

Tax Payer Identification No. (TIN) :

Opening Stock as on _____	_____ %	_____ %	<b>Rs.</b>	
Add: Purchases from _____ to _____			<b>Rs.</b>	
Sales from _____ to _____			<b>Rs.</b>	
Closing stock as on _____			<b>Rs.</b>	

Details of invoice against which purchases were made :

Sl. No.	Date of purchase	Invoice/Bill No.	Name and address of the selling dealer	Registration certificate No.	Item	*Quantity/ Number	Purchase Value excluding tax		Involved tax	
							---	---	--	--
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand Total _____										

VERIFICATION

I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Further certified that the particulars indicated above are the correct version of the documents, which are in my/our possession and can be produced before the tax authority on demand.

Place :

Signature : \_\_\_\_\_

Date :

Name \_\_\_\_\_

Designation :

### ACCOUNTANT'S CERTIFICATION

Certified that I have personally verified the documents as stated above and certify that the details of the tax credit claimed by the dealer is true and correct as per section 108 of the Assam Value Added Tax Act, 2003.

Place : \_\_\_\_\_ Signature : \_\_\_\_\_

Date : \_\_\_\_\_ Name \_\_\_\_\_

Membership Number

### INSTRUCTIONS FOR FILLING THE STATEMENT

1. The statement has to be submitted within one month from the date of commencement of the Act..
2. The statement has to be furnished by a registered dealer wishing to claim credit under section 108.
3. The goods on which credit is being claimed should be physically held in Assam by the dealer on the date of commencement of the Act.
4. The goods on which credit is being claimed should have been purchased within one year prior to the date of commencement of the Act, from a dealer registered under Assam General Sales Tax Act, 1993 and the dealer should have in his possession the invoices.
5. The goods in the stock were taxable at first point under Assam General Sales Tax Act, 1993.
6. The dealer should claim the entire amount of credit to which he is entitled in a single statement.
7. Every dealer, who claims tax credit in respect of the stock held and if such dealer is required to get his accounts audited under any Act for the year previous to the appointed date, he shall, on the stock statement, get a certificate signed by an accountant, certifying that the net credit claimed is true and correct.
8. \*Quantity wise details is required only when the dealer deals in one commodity.

- - -