
ASSAM GENERAL SALES TAX RULES, 1993

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ASSAM GENERAL SALES TAX RULES, 1993

In exercise of the powers conferred by section 72 of the Assam General Sales Tax Act, 1993 (Assam Act No. XII of 1993) the Governor of Assam is hereby pleased to make the following rules namely

CHAPTER 1

CHAPTER

1. Short title and commencement :-

(1) These rules may be called the Assam General Sales Tax Rules, 1993.

(2) They shall come into force on the 1st day of July, 1993. The Assam General Sales Tax Rules, 1993 published in the Assam Gazette Extraordinary No. 77 dt. 30th June 1993 vide Notification No. FTX.. 60/93/96 dt. 30-6-93.

2. Definition :-

In these rules unless there is anything repugnant in the subject or context-

(a) "Act" means the Assam General Sales Tax Act, 1993.

(c) "Additional Commissioner" means an Additional Commissioner of Taxes referred to in rule 23 or any person appointed by that designation by the State Government under sub-section (1) of Section 3 :

(d) "Assessing Officer" means the Senior Superintendent of Taxes or the Superintendent of Taxes :

(e) * * * * Rule 2(e) was deleted vide Notification No- FTX.. 60/93/130 dt. 29-6-96 published in Assam Gazette Extraordinary dt. 1-7-96. The Rule prior to deletion read as below :-

(e) "Assistant Commissioner" means an Assistant Commissioner of Taxes referred to the rule 7 and any person appointed by that designation by the State Government under sub-section (1) of Section 3."

(f) "Deputy Commissioner" means a Deputy Commissioner of Taxes referred to in rule 7 and any person appointed by that designation by the State Government under sub-section (1) of Section 3;

(ff) 'Designated Bank' means any Scheduled Bank as defined in Clause (c) of Section 2 of the Reserve Bank of India Act, 1934 designated by the State Government, by notification in the official Gazette, for these purposes of these rules. Sub Rule (ff) inserted w.e.f. 19-3-98 vide Notification No. FTX. 60/93/92 dt. 18-3-98 Published in the Assam Gazette Extraordinary dt. 19-3-98.

(g) "Form" means a form appended to these rules;

(h) "Government Treasury" means in respect of a dealer, the Treasury or the sub-treasury of the area where the dealer's place of business or, if he, has more than one such place, his chief branch or head office in Assam is situated;

(i) "Inspector" means the Inspector of Taxes referred to in rule 7 and any person appointed by that designation by the State Government under sub-section (1) of section 3;

(j) "Joint Commissioner" means that Joint Commissioner of Taxes referred to in rule 7 and any person appointed by that designation by the State Government under sub-section (1) of section 3;

(k) "Market Price" as stated in proviso to para (ii) of sub-clause (d) of clause (34) of section 2 shall be determined by the Assessing Officer in consideration of the reasonable price prevalent in the market for such goods at that time;

(1) "Officer" means an officer mentioned in rule 8;

(m) "Place of business" means any place where a dealer sells any goods or keeps the books of accounts;

(n) "return period" means the period from which return are prescribed to be furnished by a dealer;

(o) "Section" means a section of the Act;

(p) "Senior Superintendent" means in respect of a dealer Senior Superintendent of Taxes referred to in rule 7 and any person appointed by that designation by the State Government under sub-section (1) of section 3 and within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one such place, the Senior Superintendent within whose jurisdiction the chief branch or head office in Assam of such business is situated, or if the dealer has no place of business within the State of Assam the Senior Superintendent of Taxes who has been so notified by the Commissioner under rule 8;

(q) "Superintendent" means in respect of a dealer a Superintendent of Taxes referred to in rule 7 and any person appointed by that designation by the State Government under sub-section (1) of section 3 and within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one such place, the Superintendent of Taxes within whose jurisdiction the Chief branch or head office in Assam of such business is situated, or if the dealer has no place of business within the State of Assam, the Superintendent of Taxes who has been so notified by the Commissioner under rule 8;

3. Exclusion of Certain manufacture or manufacturing process :-

Government may by notification declare any manufacture or manufacturing to be excluded from the purview of manufacture as defined in clause (22) of section 2 of the Act.

4. Determination of purchase price :-

Purchase shall be in terms of money or money value of valuable

consideration paid or payable by a dealer for any purchase of taxable goods including any sum charged for,-

(i) anything done by the seller with or in respect of the goods at the time or before delivery thereof, and

(ii) containers or other materials for the packing of such goods.

5. Exclusion of freight etc. :-

from sale price The outward freight, delivery cost or interest as provided in para (i) sub-clause (d) of Clause (34) of Section 2 of the Act charged separately in the sale bill shall be reasonable according to the normal trade practice and to the satisfaction of the Assessing Officer.

6. Determination of sale price in case of operating lease :-

'Sale-price' as defined in sub-clause (c) of clause (34) of section 2 shall be determined in accordance with the terms of agreement of the lease.

6A. Determination of sale price of containers or packing materials used in sale of exempted goods as mentioned in Schedule-I :-

Sale price of containers or packing materials of exempted goods shall be determined in the following manner :-

(1) In case where the sale price of containers of exempted goods are separately shown in the books of accounts and such accounts are verifiable, then such sale price shall be determined by the Assessing Officer on the basis of such books of accounts.

(2) In other cases, where no accounts regarding sale of containers are maintained, or such sales are shown at a price lower than the market price or supply of containers are shown as free of cost, the sale price shall be determined at 1% of the sale value of the exempted goods sold.

CHAPTER 2

CHAPTER

7. There shall be following taxing authorities to assist the Commissioner :-

(i) Additional Commissioner of Taxes.

(ii) Joint Commissioner of Taxes.

(iii) Deputy Commissioner of Taxes.

(iiia) Deputy Commissioner of Taxes (Appeals)

(iv) Senior Superintendent of Taxes

(v) Superintendent of Taxes.

(vi) Inspector of Taxes.

(vii) Any other persons appointed as such by the State Government. Vide Notification No- FTX. 60/93/130 dt. 29-6-96 w.e.f. 1-7-96 Clause (IV) Assistant Commissioner of Taxes was deleted and original Clause No V, VI, VII and VIM were renumbered as Clause IV, V, VI and VII. Clause (iiia) inserted w.e.f. 22-9-98 vide Notification No. FTX. 60/93/217 dt. 22-9-98 Published in the Assam Gazette Extraordinary dt. 22-9-98.

8. . :-

Subject to the provisions of the Act and the rules made thereunder, the Commissioner may, by notification in the official gazette, delegate the powers to be exercised by above classes of officers and shall, by like notification, specify the area in which powers are to be exercised by each or the above classes of officers. Provided that the Commissioner shall not delegate his powers under sub-section (1) of section 36 to any officer below the rank of a deputy Commissioner of Taxes.

9. . :-

The officer to whom powers provided in section 36 have been delegated shall exercise the powers in respect of such persons or classes of persons and in respect of such cases and areas as the Commissioner may direct.

10. . :-

The power to call for returns, to make assessment to cancel or rectify them, to impose a penalty, to compound offences and to order maintenance of accounts shall not be delegated to any officers below the rank of a Superintendent. Provided that the power to impose penalty under Clause (b) of Sub-Section (5) of Section 44 and under Clause (c) of Sub-Section

(2) of Section 46 may be delegated to an inspector also. Proviso to Rule 10 inserted w.e.f. 22-9-98 vide Notification NO. FTX. 60/93/217 dt. 22-9-98 Published in the Assam Gazette Extraordinary dt. 22-9-98.

11. . :-

The officers to whom powers may be delegated under sub-section (3) of section 3 shall exercise the powers subject to the provisions of the Act and the rules made thereunder and to such restrictions as may be imposed by the Commissioner in delegating the powers.

12. Charge of tax and rates :-

(1)- Under Section 8(1) (a) where a person after purchasing goods covered by Schedule-II under clause (a) of sub-section (1) of section 8 sells such goods in such manner as mentioned in the 'Explanation' to the aforesaid clause and if the price charged on such resale exceeds forty per centum of the original sale or purchase price, in respect of such goods or class of goods the resale of such goods by such person shall be deemed as first point of sale within the State and the rates of tax shall be as specified in Schedule-II for such items.

13. Deduction under Section 8 (3) (v) :-

In calculating a dealer's net turnover, the following shall be deducted under clause (v) of sub-section (3) of section 8.

(1) In case of a dealer who is the owner of tea sold in auction held at Guwahati under the auspices of the committee constituted under Government of Assam Notification No. MI. 168/86/17, dated 6th June, 1986 and as reconstituted from time to time, his turnover on sales of such tea (including containers thereof) ; Provided that the deduction under this sub-rule in respect of any such sale shall not be allowed if the dealer (owner) fails to produce, on demand, in respect of such sale a copy of the relevant account of sale rendered by the broker and also a declaration signed by the broker, or by any other person as may be authorised in writing in this behalf by the broker, that the goods in question have been sold in auction in Guwahati. Explanation- In this sub-rule 'broker' means a broker registered or recognised by the Committee constituted or reconstituted as aforesaid.

(2) His turnover on sales to the Government of India of tea including its containers bought in any auction referred to in sub-rule (1): Provided that the deduction under this sub-rule in respect of any sale shall not be allowed if the dealer fails to produce on demand in respect of such sale a Declaration in writing to the effect that the tea covered by the sale is intended for consumption by the Defence Forces. Provided further that every declaration for the purpose of this sub-rule must be under the signature of such officer

of the Government of India as may be authorised in writing by that Government in this behalf.

(4) His turnover of sales to the regional office or offices of the United Nations Children's Fund in Assam for its official use only.

(7) This turnover on sales of any goods for distribution in the World Food programme (WFP) Project, subject to the condition that the dealer making the sale, produces a certificate duly signed by an officer authorised by the World Food Programme Project to the effect that the goods in question have been utilised for the said Project. Sub-Rule (7) inserted w.e.f. 1-7-96 vide Notification No. FTX. 60/93/130 dt. 29-6-96 and existing Sub-Rule (7) renumbered as Sub-Rule (8).

14. Determination of taxable turnover in case of works contract :-

15. Allowable deductions in respect of goods returned :-

Subject to the provisions in section 8 (3) in determining the taxable turnover, the amounts specified below shall be deducted from the gross turnover of the dealers. All amounts allowed to purchasers in respect of goods returned by them to the dealer when the goods are taxable on sales provided that the goods were returned within a period of six months from the date of delivery of the goods and the accounts shown the date on which the goods were returned and the date on which and the amount for which refund was made; Provided that the claim for deduction on account of such returned goods, shall be admissible if it is preferred within a period of six months from the date on which the goods sold have been received.

16. Submission of returns in case of more than one place of business :-

(1) In the case of a dealer having more than one place of business all statements and returns prescribed by the rules, shall be submitted by the head office in the State and shall include the total turnover of all the branches of his business.

17. Liability to tax under Section 8(4) (ii) :-

Tax shall be payable on the turnover of purchase of goods if purchased from a person other than a registered dealer and if such goods or the goods in the manufacture of which they have been used are not sold in the State within a period of twelve months from the date of purchase; the tax shall be levied at the same rate

at which tax would have been leviable at the time of purchase of such goods.

18. Levy of tax on certain purchases under sub-section (5) of section 8 :-

Tax under sub-section (5) of section 8 shall not be levied if-(i) in respect of sale or purchase of goods specified in Schedule-II of Section 8 (1) (a) which have already been subjected to tax; and (ii) in respect of purchase of goods in Schedule V of section 8(1) (d) which have already been subjected to tax.

19. Production of documents for claiming deduction from gross turnover :-

(2) Notwithstanding anything contained in Sub-Rule (1) the dealers specified in Section 2 (10) (IV) shall not be entitled to use the declaration in Form A.

(4) A registered dealer, who wishes to purchase goods from another such dealer furnishing declaration Form 'A' for the purpose specified in his certificate of registration, shall obtain from the assessing officer of his area a blank Declaration Form book containing twenty five leaves referred to in sub-rule (2) on payment of twenty five rupees per such book for furnishing the same to the selling dealer.

(5) Every registered dealer shall maintain a register in Form I due account of every declaration Form, received from the Assessing Officer and if any declaration form is lost or destroyed or stolen he shall report the same to the appropriate Assessing Officer immediately and shall make appropriate entry in the remarks column of the register in Form and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.

(6) The register in Form I shall be kept in the place of business of the dealer and shall at all reasonable times be open to inspection by the Commissioner or by any of the officers appointed under section 3 to assist the Commissioner.

(7) The declaration form referred to in sub-rule (1) will be issued in triplicate. Two copies duly filled in and signed by the purchasing dealer shall be returned to the selling dealer, and the other one retained by the purchasing dealer.

(8) One copy of the declaration form returned to the selling dealer shall be attached by him to the returns under section 16 in support of his claim for deduction under clause (iii) of sub-section (3) of section 8 and a list of such declaration shall also be furnished alongwith the statements of return under rule 25.

(9) Unused Form remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the assessing officer immediately after such cancellation.

(10) No registered dealer to whom a declaration form is issued by the assessing officer shall transfer the same to another except for the purpose of sub-rule (1).

(11) A declaration form in respect of which a report has been received by Assessing Officer under sub-rule (4) shall not be valid for purpose of sub-rule (1).

(12) The Commissioner shall from time to time publish in the Official Gazette particulars of the declaration form in respect of which report is received under sub-rule (4).

(13) The Commissioner may, by notification, declare that Declaration Form of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification.

(14) When a notification declaring forms of a particular series design or colour obsolete and invalid is published under sub-rule (12) all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Assessing Officer of his area all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid; Provided that new form shall not be issued to dealer until he has rendered account of the old forms lying with him and return the balance, if any, in his hand to the Assessing Officer of his area.

(15) Every dealer who has obtained from the Assessing Officer any supply of Declaration Forms under sub-rule (4) shall furnish to assessing officer a statement of the accounts of such forms in Form 1(A). The extract shall be furnished at quarterly intervals so as to reach the Assessing Officer within 30 days from the end of the quarter to which the extract relates.

19A. Certificate of Audit :-

The Certificate of audit of the accounts of a dealer required to be furnished under Section 10A shall be in FORM XXXI accompanied by a Statement of particulars in FORM XXXI-A and shall be furnished to the Assessing Officer on or before the 31st day October of the year succeeding the year to which it relates. Inserted w.e.f. 19-1-2000 vide Notification No. FTX.94/99/36 dt. 18-1-2000.

20. Presumption regarding certain sales :-

(3) Any goods taxable at the point of last purchase are purchased by a registered dealer and resold to a person other than a registered dealer, such a purchase by the registered dealer shall be deemed for the purpose of the provisions of the Act to be a purchase at last point.

21. Registration :-

(1) Every person liable to get himself registered under Section 11 shall submit to the Assessing Officer of the area in which his principal place of business is situated, an application for registration within sixty days from the date of commencement of the Assam General Sales Tax Rules, 1993, if he was carrying on business on such date and within thirty days from the date of his becoming so liable if he commences his business after the date of such publication of the rules.

(3) The application shall be made in Form-II.

21A. Registration of Transporter, Carrier or Transporting Agent :-

(1) Every transporter, carrier or transporting agent, liable for registration under section 46A, shall submit to the Senior Superintendent of Taxes or the Superintendent of Taxes having jurisdiction over the area in which his principal place of business is situated, a single application for registration of his principal place of business and all the branches in the State, within sixty days from the date of commencement of these rules, if he was carrying on business on such date within thirty days of the Commencement of business, if he commences business after publication of these rules.

(2) An application shall be made in Form 36.

(4) The person making application for registration under sub-rule

(1) shall submit two copies of his/her attested pass port size recent photograph along with the application for registration, one copy of which shall be affixed at the space at the top right hand corner of the certificate of registration issued and sealed with the round seal of the office of the Senior Superintendent of Taxes or the Superintendent of Taxes and the other copy shall be affixed in the register of certificate against the name of the concerned transporter, carrier or transporting agent Provided that no photograph shall be required to be affixed on the copies of the certificate for the branches, if any.

(5) When the Senior Superintendent of Taxes or the Superintendent of Taxes is satisfied after making such enquiry as he thinks fit, that the particulars contained in the application are correct and complete and the fee referred in clause (a) of sub-rule (1) of rule 46 has been paid, he shall register the applicant and grant him a Certificate of Registration in rule 37 and also an extra copy of such Certificate for each branch within the State, inscribing on each such extra copy the name of the branch for which it is issued.

(6) The Certificate of Registration granted under sub-rule (5) shall be kept at the principal place of business and displayed at a conspicuous place, and each extra copy of such certificate granted for the branches under the said sub-rule shall be kept in the respective branch and displayed at a conspicuous place of the branch.

(7) Whenever, for any reason, there is a change in the particulars furnished in the application for registration, the transporter, carrier or transporting agent shall, within fourteen days from the date of such occurrences, submit an application to the Senior Superintendent of Taxes or the Superintendent of Taxes together with the Certificate of Registration and copies thereof for the branches, if any, for necessary amendment, and the Senior Superintendent of Taxes or the Superintendent of Taxes may, if he is satisfied, make necessary amendment in the Certificate of Registration and the copies thereof.

(8) The Senior Superintendent of Taxes and the Superintendent of Taxes shall maintain a Register of Certificate in Form No. 38.

(9) When a registered transporter, carrier or transporting agent closes down his business within the State, he shall apply within

thirty days from the date of closure of his business on a plain paper to the Senior Superintendent of Taxes or the Superintendent of Taxes for cancellation of his registration and surrender the Certificate or Registration and the copies thereof for the branches, if any. The Senior Superintendent of Taxes or the Superintendent of Taxes, if satisfied after such enquiry as may be necessary that the Transporter, carrier or the transporting agent has really closed down his business, and there is no outstanding liability against him or no proceeding pending against him, shall cancel the registration and deface properly the Certificate of Registration and the copies thereof

(10) The Senior Superintendent of Taxes and the Superintendent of Taxes shall cancel the Certificate of Registration when the business in respect of which the Certificate of Registration when the business in respect of which the certificate was issued has been discontinued and there is no outstanding liability against the transporter carrier or transporting agent and no proceeding is pending against him.

(11) Every registered transporter, carrier or transporting agent shall keep correct and complete account of his daily transactions.

(12) The registered transporter, carrier or transporting agent shall submit a monthly statement of goods transported and delivered into Assam in Form 39 and a monthly statement of goods transported outside Assam in Form 40, to the Senior Superintendent of Taxes or the Superintendent of Taxes of his area within 15 days of the following month.

(13) The Senior Superintendent of Taxes or the Superintendent of Taxes shall have the power to call for and examine the books of accounts, other documents and records in possession of a transporter, carrier or transporting agent for the purpose of verifying the correctness of the statements, submitted under sub-rule (12) or for any other purpose and the transporter, carrier or the transporting agent shall be bound to furnish the books of accounts or other documents when so called for.

(14) No registered transporter, carrier or transporting agent shall deliver any consignment of goods taxable under the Act without countersignature of the consignment note, bill or invoice by the concerned Senior Superintendent of Taxes or the Superintendent of Taxes or the Inspector or Taxes. Rule - 21A inserted w.e.f. 12-9-

2000 vide Notification No - FTX. 110/2000/4 published in the Assam Gazette Dt. 12-9-2000.

22. . :-

(1) A dealer required under section 12 to register shall apply for registration to the Assessing Officer in Form-II.

(2) Any dealer who is not required to submit an application for registration may, as mentioned in Section 13, if he so desires, apply for registration in the Form-II as mentioned in sub-rule (3) of rule 21 to the Assessing Officer of the area in which his principal place of business is situated.

23. . :-

(2) The person making an application for registration shall specify the capacity in which the application is made signed and verified.

(3) The Certificate to be granted under section 14 shall be in Form-III.

(4) The particulars to be specified in the Certificate shall so far as possible, be described in the same terms as used in the application for registration.

(5) Each Certificate shall bear a number and distinctive registration mark. The distinctive registration mark to be entered on a certificate shall be such as may be assigned by the Commissioner for each local area.

(6) A certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates.

(7) Any dealer may obtain, on payment of the fee as referred a duplicate copy of any Certificate which has been issued to him and which may have been lost, destroyed or defaced.

(8) Where a registered dealer applies for cancellation or amendment of his Certificate of registration, he shall submit the certificate with his application to the Assessing Officer.

(9) When a registered dealer furnished any information as required by Chapter X of the Act he shall send, along with his report, the Certificate of registration to the Assessing Officer for amendment, cancellation or replacement, as the case may be.

(10) A register of Certificates of registration issued shall be

maintained by the Assessing Officer in Form IV.

24. Security to be furnished :-

(1) Where the Assessing Officer is of the opinion that a dealer who has been registered or has applied for registration or for renewal of registration should furnish security or additional security for the proper payment of tax payable by him, the said officer may direct him in writing to furnish within such time as may be specified by such officer, security for an amount not exceeding the amount equivalent to tax anticipated to be payable in a year or paid in any previous year. For the purpose of determining the amount of security, the Assessing Officer shall take into account the taxable turnover of the dealer, if any, at the time of such determination, the nature of goods dealt in by him and such other factors as may in the opinion of the said officer assist him in making a proper determination. Provided that the Assessing Officer shall have power to demand at any time additional security if he has reason to believe that the security fixed was too low, or for any other reasons to be recorded in writing.

(3) The Security furnished may, in the event of default of payment of any tax, penalty or other amount due, be adjusted towards such tax penalty or other amount. The Assessing Officer may in any case where adjustment has been made, demand fresh security or additional security to make-up the amount adjusted towards the tax, penalty or other dues.

25. Submission of returns and payment of tax :-

(1) Every registered dealer or any dealer liable to pay tax whose turnover of taxable goods in any assessment year exceeds Rupees 3 (three) lakhs, shall before the expiry of the next succeeding month, submit to the Assessing Officer a monthly statement in Form V. Such statement shall be accompanied by a receipt from the Designated Bank, a crossed cheque or a crossed demand draft for the full amount of tax payable on his taxable turnover during the month to which the statement relates. Explanation- 1. For the purpose of sub-rule (1) the due date for submission of the monthly statement, for a particular month shall be the last date of the following month. Explanation-2- For the purpose of Explanation 3 to clause (a) of sub-section (1) of section 8, the challans for payment of tax received by the contractor from retail vendor, shall also form part of the full amount of tax payable on his taxable

turnover for the month to which the statement relates. Rule modified w.e.f. 19-1-2000 vide Notification No. FTX.94/99/36 dt. 18-1-2000. Explanation to Rules 25(1) was renumbered as Explanation -1 and Explanation-2 was inserted w.e.f. 21-10-2002 vide Notification No. FTX 138/ 2002/20 dt 21-10-2002.

(2) Every registered dealer or any dealer liable to pay tax under the Act, other than a dealer referred to in sub-rule (1) shall submit to the Assessing Officer for the quarter ending June 30, September 30, December 31 and March 31, within a month of the expiry of the quarter concerned, a statement of his turnover in Form V together with a receipt showing payment of tax due. Explanation- For the purpose of sub-rule (2) the due date for submission of the quarterly statement for a particular quarter shall be the last date of the month following the quarter. Rule modified w.e.f. 19-1-2000 vide Notification No. FTX.94/99/36 dt. 18-1-2000.

(3) (a) if the amount paid by a dealer along with statement under sub-rule (1) is less than the amount of tax payable by him, the Assessing Officer shall serve a notice of demand and the dealer shall pay the sum demanded in the said notice within the time and in manner specified in the notice. (b) If no such statement is submitted by a dealer under sub-rule (1) or sub-rule (2), before the due date or if the statement furnished by him appears to the Assessing Officer incorrect and incomplete the Assessing Officer may assess the dealer provisionally for that month or quarter as the case may be, to the best of his judgement, recording the reason for such assessment and proceed to demand and collect the tax accordingly. Provided that before taking action under this clause the dealer shall be given an opportunity of being heard.

(4) Every dealer as mentioned in sub-rule (1) and sub-rule (2) in addition to the statements furnished, shall submit an annual return in Form-VI giving in Annexures-I, II and III thereof, detailed information in respect of each category of goods in which he carries on business within two months after the close of the year to which the return relates, except in case of a dealer who is liable to produce a Certificate of Audit of accounts by a Chartered Accountant under Section 10A, in which case such annual return shall be submitted by the thirty-first day of the month of October of the year following the year to which the return relates. Explanation- For the purpose of sub-rule (4) the due date of submission of the annual return for a particular year in case of a

dealer whose annual turnover is less than Rs. 40 lakhs and who is not liable to produce any Certificate of Audit of accounts by a Chartered Accountant under Section 10A shall be the thirty first day of the month of May of the following year : Provided that the Assessing Officer may call for quarterly or half yearly return from a dealer, for reasons to be recorded in writing, before expiry of a year alongwith full payment of tax on the basis of such return : Provided further that every dealer who discontinues his business during the course of a year or a quarter shall submit to the Assessing Officer the return in Form-VI for the period upto and inclusive of the date of discontinuance within 15 days from the date of such discontinuance.

(5) Notwithstanding anything contained in sub-rule (1) to (4) of this rule a contractor is not required to submit a monthly or quarterly statement.

(6) Every registered dealer who submit a return under sub-rule (4) shall, except when tax have been paid in advance in full with the statements furnished, submit along with the annual return a receipt from a Designated Bank, crossed cheque or crossed demand draft in favour of the Assessing Officer for the full amount of tax payable for the year, half year or a quarter, as the case may be on the basis of the return after deducting therefrom the advance taxes, if any, already paid for the year, half year or the quarter, as the case may be

(7) Where any dealer other than a registered dealer liable to pay tax fails to submit the return under sub-section (3) of section 16 the Assessing Officer shall serve on such a dealer a notice in Form-IX requiring him to furnish such return within such date as may be specified in the notice.

(8) All statements and returns required to be furnished shall be signed and verified as in the case of an application for registration under rules 23 (1) and (2).

(9) The returns required to be furnished under sub-section (3) of section 16 shall be furnished in the manner indicated in sub-rule (4) and for such period and within such time as may be specified in the notice. Rule 25(1) and (b)- With effect from 19-3-98 the words 'Designated Bank' substituted for the words 'Government Treasury' vide Notification No. FTX. 60/93/ 92 dt. 18-3-93. Rule 25 (1)- w.e.f. 22-9-98 the words 'turnover of taxable goods' substituted for

the words and figures 'taxable turnover as referred to in sub-section (3) of Section 8' and 'Rupees 3 (three) lakhs' substituted for 'Rupees 2 (two) lakhs' vide Notification No. FTX. 60/93/217 dt. 22-9-98 Published in the Assam Gazette Extraordinary dt. 22-9-98.

(10)* * * * * Sub-Rule (10) inserted w.e.f. 1-10-2001 vide Notification No. FTX. 138/2001/2 dt. 8-1-2002 published in the Assam Gazette extraordinary Dt. 8-1-2002 The sub-Rule (10) again deleted w.e.f. 21-10-2002 vide Notification No. FTX. 138/2002/20 Dt. 21-10-2002. Prior to deletion this sub-rule read as follows :
(10) If a registered dealer who imports goods specified in the Schedule to the Assam Entry Tax Act, 2001 for resale in any local area as defined in the said Act, becomes liable to pay tax under this Act in respect of the same specified goods then the amount of tax payable against the corresponding sales under this Act shall be reduced by the amount of tax paid under the Assam Entry Tax Act, 2001. Such reduction shall be claimed by the dealer in the monthly/quarterly statement and in the annual return and the full amount after such reduction shall be paid by him in the manner described in sub-rule (1), sub-rule (2) and sub-rule (6), as the case may be.

26. Submission of Statement of Consignees :-

A dealer who claims exemption of account of transfer of goods to his head office or branches or commission agents shall furnish a statement alongwith the return in the following Form :-

27. Submission of statement of consignors :-

A dealer who has obtained goods from outside the State shall furnish a statement along with the following Form :-

28. Certificate of Export :-

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

(2) The exporter who wants to purchase goods for export out of the territory of India from a registered dealer free of tax shall obtain

from the Assessing Officer a blank form of Certificate of export in Form-VII referred to in sub-rule (1) for furnishing the same to the selling dealer. A price of rupees twenty five shall be charged for each book containing twenty five Forms of Certificate of Export. Provided that where the exporter cannot obtain the Form specified in this rule from any Assessing Officer on the ground that he is not liable to registration under the Act or has no place of business in the State he may obtain the Form from such Assessing Officer as may be specified by the Commissioner and all the provisions of the Act and rules shall apply accordingly to the said exporter.

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

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

(5) The Certificate in Form-VII referred to in sub-rule (1) shall be issued in triplicate. Two copies duly filled in and signed by the purchasing exporter shall be furnished to the selling dealer and the other one retained by the purchasing exporter.

(6) One of the two copies of the Certificate furnished to the selling dealer shall be submitted by the selling dealer as specified in sub-rule (1).

(7) Unused certificates remaining in stock with an exporter on the termination or cancellation or fulfillment of his agreement of export shall be surrendered to the Assessing Officer immediately thereafter.

(8) No exporter to whom a certificate of export is issued by the Assessing Officer shall transfer the same to another person except for the purpose of sub-rule (1).

(9) A certificate in respect of which a report has been received by the Assessing Officer under sub-rule (3), shall not be valid for the

purpose of sub-rule (1).

(10) The Commissioner shall from time to time publish in the Official Gazette particulars of the certificate in respect of which report is received under sub-rule (3).

(11) The Commissioner may, by notification, declare the Certificate of Export of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification.

(12) When a notification declaring forms of a particular series, design or colour obsolete and invalid is published under sub-rule (11), every exporter shall, on or before the date with effect from which the certificates are so declared obsolete and invalid, surrender to the Assessing Officer all unused certificates of that series, design or colour which may be in his possession and obtain in exchange such new certificates as may be substituted for the certificates declared obsolete and invalid : Provided that new certificates shall not be issued to exporter until he has rendered account of the old certificate lying with him and returned the balance, if any, in his hand to the Assessing Officer.

29. Assessment :-

(2) The notice to be served on the dealer as required under sub-section (3) of Section 17 shall be in Form X.

(3) Before making the assessment to the best of judgment, the Assessing Officer shall provide to the dealer reasonable opportunity of being heard.

(4) Where the commissioner is satisfied that it would be more advantageous for the purpose of collection and for raising more revenue of the State to collect a lump sum amount of tax in lieu of the tax on rate basis payable by the dealers under the Act he shall identify the item in the Schedule and shall send a proposal to the Government for approval to permit the dealers in such item to pay such lump sum amount as may be specified by Notification issued in this behalf by the Commissioner in the official Gazette. Sub-Rule (4) was inserted vide Notification No. FTX. 178/93/40 dt. 31-12-94 Published in the Assam Gazette Extraordinary dt. 6-1-95.

30. Composition of offences :-

(3) The method of payment shall be as mentioned in Rule 32.

(4) A register shall be maintained in respect of prosecutions instituted and offences compounded under the Act indicating therein the name of the dealer, date of prosecution, nature of offence, result and amount of composition money if any realised with date; Rule 30(2) (a)- w.e.f. 19-3-98 the words 'Designated Bank' substituted for the words 'Government Treasury' vide Notification No. FTX/60/93/92 dt. 18-3-98.

31. Notice of demand :-

The notice of demand required to be served under sub-section (1) of Section 25 shall be in form XL

32. Methods of Payment :-

(1) The dues required to be paid under the Act (except the fees to be paid by means of Court fees stamp) shall be paid into Government treasury by Challan in Form-XII. Such dues may also be paid by crossed cheque or Bank Draft drawn on Nationalised banks.

(2) Challans shall be filled in quadruplicate. Two copies duly signed as proof of payment shall be returned to the dealer and the other two retained by the Treasury or Sub-Treasury.

(3) One of the copies retained by the Treasury or sub-treasury shall be transmitted to the Assessing Officer on the following day of payment.

(4) Every Treasury or Sub-Treasury shall send an advice list to the Assessing Officer of the area on the 5th of every month showing the amount received in the previous month. The advice list shall contain the challan number and date, the name of the dealer and the amount paid.

32. Methods of payment :-

(1) The dues required to be paid under the Act (except the fees to be paid by means of Court fees stamp) shall be paid into Government treasury by Challan in Form-XII. Such dues may also be paid by crossed cheque or Bank Draft drawn on Nationalised banks.

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(3) One of the copies retained by the Treasury or sub-treasury shall be transmitted to the Assessing Officer on the following day of payment.

(4) Every Treasury or Sub-Treasury shall send an advice list to the Assessing Officer of the area on the 5th of every month showing the amount received in the previous month. The advice list shall contain the challan number and date, the name of the dealer and the amount paid.

33. Tax Clearance Certificate :-

(1) Notwithstanding anything contained in any other law for the time being in force where the Government or any local authority or any educational institution or any Corporation or body established by or under a Central or State Act enters into an agreement with a contractor for executing by the latter of a works contract involving transfer of property in goods (whether as goods or in some other form) or with a dealer for purchases of any goods from the latter, such Government, authority, institution Corporation or body shall not finalise such works contract or purchases of goods, as the case may be, unless the Assessing officer certified that such contractor or dealer is either paid or made satisfactory provision for payment of all existing liability or has no liability to pay tax under this Act or the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(2) A certificate showing tax payment obtained by a contractor or dealer from the Assessing Officer, shall be carried and produced by the owner or other person in charge of the "goods vehicle or boat, while carrying [taxable goods from one place within the state to another place within or outside the State.]1 Rule 33 was renumbered as 33 (1) and Sub-Rule (2) was inserted vide Notification No. FTX. 60/93/130 dt. 29-6-96 published in the Assam Gazette Extraordinary dt. 1-7-96. 1. Substituted for the words goods across the check post or barrier, as provided in Sub-rule (5) or rule 43.

34. The Application for certificate to be issued by the Assessing Officer under rule 33 shall be in Form-XIII :-

Such application must be signed by the person as specified in the case of application for registration in case of registered dealers and shall be submitted in duplicate. The form of certificate to be issued by the Assessing Officer shall be embodied in such application form.

35. Manner of Deduction of tax at source and deposit

thereof :-

(1) No deduction of tax as prescribed in section 27 shall be made in respect of exempted category of goods as listed in Schedule I of the Act or in case of sale of goods where such sale is certified by the Assessing Officer as being exempted from tax. Such certificate shall invariably be embodied in each bill to be presented for payment.

(2) No deduction of tax as provided in section 27 shall be made if total amount of bill to be presented does not exceed Rupees five hundred in a financial year.

(3) Every person as referred to in clause (a) and (b) of sub-section (1) of section 27 deducting tax shall deposit the tax within a week into a Government Treasury by challan and shall transmit such challan to the Assessing Officer concerned. The Assessing Officer shall take such treasury challans into consideration while making assessment of the dealer concerned and adjust them against his dues and any excess deduction and deposit of tax shall be refunded to the dealer.

(4) The certificate referred to in sub-section (3) of section 27 shall be in Form-XIV.

(5) No interest or penalty shall be imposed or no recovery proceedings against the dealer concerned shall be initiated in respect of tax deducted or to be deducted under Section 27.

35. Deduction of tax at source :-

(1) No deduction of tax as prescribed in section 27 shall be made in respect of exempted category of goods as listed in Schedule I of the Act or in case of sale of goods where such sale is certified by the Assessing Officer as being exempted from tax. Such certificate shall invariably be embodied in each bill to be presented for payment.

(2) No deduction of tax as provided in section 27 shall be made if total amount of bill to be presented does not exceed Rupees five hundred in a financial year.

(3) Every person as referred to in clause (a) and (b) of sub-section (1) of section 27 deducting tax shall deposit the tax within a week into a Government Treasury by challan and shall transmit such challan to the Assessing Officer concerned. The Assessing Officer

shall take such treasury challans into consideration while making assessment of the dealer concerned and adjust them against his dues and any excess deduction and deposit of tax shall be refunded to the dealer.

(4) The certificate referred to in sub-section (3) of section 27 shall be in Form-XIV.

(5) No interest or penalty shall be imposed or no recovery proceedings against the dealer concerned shall be initiated in respect of tax deducted or to be deducted under Section 27.

36. Refund :-

(2) An application for refund shall be signed and verified as in the case of application for registration in case of a registered dealer.

(3) When the Assessing Officer is satisfied that the refund claimed is due he shall record an order sanctioning refund.

(4) When the amount to be refunded is more than rupees fifty thousand the Assessing Officer shall take prior approval of the Deputy Commissioner before sanctioning such refund. The Deputy Commissioner shall not approve the refund if the amount to be refunded exceeds rupees two lakhs but forward such cases to the Commissioner for approval. Where the amount to be refunded is more than rupees ten lakhs, the Commissioner shall take prior approval of the Government before sanctioning such refund. Sub-Rule (4) substituted w.e.f. 19-1-2000 vide Notification No. FTX.94/99/36 dt. 18-1-2000. Prior to 19-1-2000 sub-rule (4) read as follows : (4) When the amount to be refunded is more than rupees five thousand the Assessing Officer shall take prior approval of Assistant Commissioner before sanctioning such refund. The Assistant Commissioner of Taxes shall not approve refund if the amount to be refunded exceeds rupees ten thousand but forward such cases to Commissioner for approval. Where the amount to be refunded is more than rupees twenty five thousand the Commissioner of Taxes shall take prior approval of the Government before sanctioning such refund.

(5) When an order for refund is passed, refund voucher in Form-XVI shall be issued in favour of claimant if he desires payment in cash. An advice in Form-XVII shall, at the same time be forwarded to the Treasury Officer concerned.

(6) After the refund is sanctioned if the claimant desires to adjust the amount of refund due to him, the Assessing Officer shall set off the amount to be refunded or any part thereof against the tax, if any, remaining payable by the claimant or against the future dues. In Sub-Rule (4) of Rule 36 the words Deputy Commissioner of Taxes substituted for the words "Assistant Commissioner" and "Assistant Commissioner of Taxes" vide Notification No. FTX. 60/93/130 dt. 29-6-96 published in the Assam Gazette Extraordinary dt. 1-7-96.

37. Appeal :-

(2) A memorandum of appeal shall be presented in duplicate in Form-XVIII.

(3) A Memorandum of Appeal shall be accompanied by a certified copy of the order appealed against and the fee, as required.

(4) A Memorandum of Appeal shall be verified and signed by the appellant or his agent, authorised in this behalf to the effect that the facts set-out in the memorandum are true to the best of his knowledge and belief.

(5) The Memorandum of Appeal may be sent by Registered post or by hand on which the Appellate Authority shall grant a receipt.

(6) The Appellate Authority may reject an appeal summarily unless the provisions of section 33 are complied with.

(7) The date fixed for hearing under section 34 shall be communicated to the Appellant and the authority, passing the final order by Registered post.

(8) The Appellate Authority shall communicate the order passed to the Appellant and the Assessing Officer pass the final order.

38. Revision :-

(1) A revision petition under section 36 may be filled in triplicate before the commissioner in Form-XIX.

(3) A revision petition shall be verified and signed in the manner prescribed in rule 23.

(4) The service of notice for hearing and the Communication of the order shall be in accordance with rule 44.

(5) The Commissioner may reject a revision petition summarily; if

the requirements are not complied with.

39. Tribunal :-

(1) An appeal under sub-section (2) of section 33 may be filed before the Tribunal, constituted under section 5 in Form-XX.

(3) An appeal to the Tribunal shall be filed in quadruplicate and shall be accompanied by the certified copy or copies of the order appealed against and the receipted copy of the Treasury Challan in support of payment of tax or penalty and fee as required.

(4) The appeal shall be verified and signed in the manner laid down in rule 23.

(5) The Tribunal may summarily reject an appeal if any of the requirements are not complied with.

(6) A memorandum of cross objection under sub-section (8) of section 33 shall be filed before the Tribunal in Form-XXI.

(7) The Tribunal shall fix up a date of hearing under sub-section (1) of section 34 and communicate to the parties under Registered post.

(8) The Tribunal shall communicate the order to the parties in this behalf under Registered post.

(9) Cost against any authority awarded by the Appellate Tribunal under sub-section (6) of section 5 shall be paid by the Commissioner of Taxes after obtaining sanction from the Government.

39A. Appeal to the Board of Revenue :-

An appeal to the Assam Board of Revenue shall be presented in the manner as laid down in the Assam Board of Revenue Regulation, 1863 (Inserted vide notification No. FTX. 110/2000/4 dated 11-9-2000 and published in the Assam Gazette Extraordinary dated 12-9-2000).

40. Furnishing of information by clearing and forwarding agents and owners of warehouses godowns etc :-

40A. Information to be furnished under Sections 49, 50 and 51 :-

(1) The information required to be furnished under Section 49 of the Act shall be furnished in Form XXXII to the Superintendent of

Taxes within fourteen days of the occurrence of the event in respect of which the information is to be furnished.

(2) The information required to be furnished under Section 50 of the Act shall be furnished in Form XXXIII to the Superintendent of Taxes within sixty days from date on which these Rules come into force, in case of an existing registered dealer and within fourteen days from the date of registration in other cases.

(3) The information required to be furnished under Section 51 of the Act, shall be furnished in Form XXXIV to the Superintendent of Taxes within fourteen days from the date of transfer of the business. However, if for sufficient reasons the information cannot be furnished within the prescribed time, the Superintendent of Taxes may accept the application even after the expiry of the prescribed time, if he is satisfied of the reasons for the delay. Rule 40A inserted w.e.f. 19-1-2000 vide Notification No. FTX.94/99/36 dt. 18-1-2000.

41. Production, inspection and seizure of accounts, documents and goods and search of premises :-

(1) In issuing a direction under sub-section (1) of section 40 or in requiring the production by any dealer of his accounts and documents strict regard shall be had to the necessity of not disturbing the accounting procedure of the dealer or the work of his staff any more than is absolutely necessary for the purpose of applying adequate check or ascertaining the required information as the case may be.

(2) Unless the authority acting under sub-section (1) of section 44 in his discretion deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts registers, documents or stock of goods of such dealer and in fixing the date, time and place for the purpose of as far as possible, be paid to the convenience of the dealer.

(4) When any accounts registers or documents of a dealer seized by any authority appointed under section 3 have to be returned to the dealer such return may be made after taking such extracts therefrom as may be considered necessary. The authority making the return shall affix its signature or official seal or both on such accounts registers or documents and the dealer shall give a receipt in acknowledgment which shall mention the number and particulars of the places where the accounts, register or documents returned to

him.

(5) Auction as referred to in clause (3) of sub-section (5) of section 44 shall be carried on as per procedure laid down in clause (h) of sub-rule (7) of rule 43.

42. . :-

* * * * * With effect from 22-9-98 Rule 42 deleted vide Notification No. FTX/60/93/217 dt. 22-9-98 published in the Assam Gazette Extraordinary dt. 22-9-98. Rule 42 prior to deletion read as follows.

42A. Refund of Security :-

Security as mentioned in clause (f) of sub-section (5) of section 44 shall be refunded by issuing a refund voucher in Form-XVI. Sub-rule (3) renumbered as clause (i) and new clause (ii) inserted w.e.f. 21-10-2002 vide Notification No. FTX. 138/2002/20 Dt. 21-10-2002

43. Check-post :-

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

(2A) The Commissioner may, by general or specific order in writing not inconsistent with the provisions of the Act and the Rules, direct the Officer-in-charge of a Check-Post, subject to such conditions as may deem fit to impose, to do or refrain from doing something which the later has the authority to do whereupon such Officer-in-charge shall carry out the order. Sub-Rule (2A) to Rule 43 inserted w.e.f. 22nd September 1998 vide Notification No. FTX. 60/93/217 dt. 22-9-98.

(3) No person shall transport goods across or beyond a check-post or barrier except after filing before the officer-in-charge of the check-post if so directed by him, the documents as referred in sub-section (2) of section 46 of the Act. Declarations referred to in section 46 and sub-section (2), (4), (5) and (7) of section 46 include the bill of sale, delivery note or other documents and particulars mentioned in clause (j) of sub-rule (7) of this rule.

(5) * * * Sub Rule (5) deleted w.e.f. 12-9-2000 vide Notification No. FTX 110/2000/ 4 dt. 11-9-2000 published in the Assam

Gazette extraordinary dated 12-9-2000. Prior to deletion Sub Rule (5) read as follows : (5) The owner or other person in-charge of goods vehicle or boat shall carry with him- (i) Bill of sale or Delivery Note or such other documents provided in clause (j) of sub-rule (7) of this rule. (ii) Log book or, as the case may be goods vehicle record or Trip sheet relating to the goods under transport and shall submit to the officer as empowered under the rules or copies thereof within a reasonable time determined by the officer.

43A. . :-

Declaration to be submitted by carrier or bailee on inspection by the officer under Sub-section (2) of section 46 shall be in the Form 26.

43B. Procedure for acquisition of goods :-

(1) The Assessing Officer or the Officer-in-charge of a Checkpost before purchasing goods under section 46B of the Act shall ascertain whether there is understatement of Value of goods. For this purpose, he shall first find out thirty five percent of the prevailing market price or Maximum Retail Price (MRP), as the case may be, and deduct the amount so arrived at from the prevailing market price or Maximum Retail Price. If the residual amount so arrived at is more than the total or aggregate of the purchase price as per invoice and the transportation charge, then it shall be a case of under-valuation of goods.

(2) The Assessing officer or the Officer-in-charge of a Checkpost shall serve a notice in Form 44 on the person concerned giving him an opportunity of showing cause against his intention of purchasing the goods. After hearing the person concerned and after examining the written submission, if any, made by him, if the Assessing Officer or the Officer in-charge of the Checkpost is satisfied that there has been an under-valuation of the goods, he shall pass a speaking order for purchasing the goods.

(3) The Assessing Officer or the Officer-in-charge of the Checkpost shall take the goods in his possession and arrange for their proper storage. He shall also arrange for payment of the purchase price to the person being dispossessed of such goods. The payment shall be made by way of Bank Draft drawn in favour of the consignee in case of goods imported into the State and in favour of the consignor in case of goods exported outside the State.

(4) The Assessing officer or the officer in-charge of the Checkpost

shall dispose of the goods so purchased in public auction as per procedure prescribed in clause (h) of sub-rule (7) of Rule 43, immediately after such purchase.

(5) In case the highest bid in the public auction is less than the price at which the goods were purchased, the goods shall be put to auction again following the same procedure. If in the second auction also the highest bid falls short of the purchase price, the Assessing officer or the officer in-charge of the Checkpost shall refer the matter to the Commissioner of Taxes with full particulars of both the auctions and also of the goods.

(6) In case the goods are subject to speedy and natural decay, the Assessing Officer or the Officer in-charge of the Check-post shall sell such goods in public auction without delay. Rule -43A inserted w.e.f. 12-9-2000 vide notification No.- FTX. 110/2000/4 dt. 11-9-2000 published in the Assam Gazette Extraordinary dt. 12-9-2000. Rule 43B inserted w.e.f. 21-10-2002 vide Notification No. 138/2002/20 Dt. 21-10-2002

44. Service of Notice :-

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

(3) Where a Hindu undivided family has been partitioned, any notice under this Act in respect of the business of the Hindu undivided family shall be served on the person who was the last manager of the Hindu undivided family or, if such person is dead, then on any adult member who was a member of the Hindu undivided family immediately before the partition.

(4) Where a firm or other association of person is dissolved, notices under this Act in respect of the business of the firm or association may be served on any person who was a partner of the firm or member of the association, as the case may be, immediately before its dissolution. Rule 44 renumbered as Rule 43 w.e.f. 22-9-98 vide Notification No. FTX/ 60/ 93/217 dt. 22-9-98 published in the Assam Gazette Extraordinary dt. 22-9-98. And again renumbered as 44 vide Notification No. - FTX. 110/2000/4 dt. 11-9-2000.

45. :-

The Commissioner may furnish the particulars referred to in sub-

section (3) of section 69, on application made in this behalf, in Form XXVII : Provided that such particulars of documents shall not be furnished by any authority appointed to assist the Commissioner unless a written sanction is accorded by the Commissioner : Provided further that the officer obtaining particulars of such documents shall keep them as confidential and use them only for the purpose mentioned in the application in the lawful exercise of powers conferred by any Act or enactments. Rule 45 renumbered as Rule 44 w.e.f. 22-9-98 vide Notification No. FTX. 60/93/217 dt. 22-9-98 published in the Assam Gazette Extraordinary dt. 22-9-98. And again renumbered as 45 vide Notification No. FTX 110/2000/4 dated - 11 -9-2000.

46. Fees :-

(3) All taxes, amount of penalty and fees under clauses (a), (b), (e), (f) and (g) of sub-rule (1) shall be paid either by cash or by Treasury Challan, under the Head of Account "0040-Sales Tax.

(4) The fees under clauses (h) and (i) of sub-rule (1) shall be paid either by cash or by Treasury Challan, under Head of Account-0070 Other Administrative Services.

(5) All other fees mentioned in sub-rule (1) other than those mentioned in sub-rule (3) and sub-rule (4) shall be paid by way of affixing court fee stamp. Rule 46 inserted vide Notification No. FTX. 60/93/130 dt. 29-6-96 published in the Assam Gazette Extraordinary dt. 1-7-96. Rule 46 (1) (i)- Rupees two per leaf substituted for the words Rupee one per leaf w.e.f. 22-9-98 vide Notification No. FTX. 60/93/217 dt. 22-9-98 published ' in the Assam Gazette Extraordinary dt. 22.9.98. Rule 46 (3)- The words either in cash or by way of Treasury Challan under the Head of Account 0040 Sales Tax' substituted for the words and figures 'into the Treasury by challan, under Head of Account 2040 Sales Tax' w.e.f. 22-9-98 vide Notification No. FTX. 60/93/217 dt. 22-9-98.