
Assam Value Added Tax (Second Amendment) Rules, 2008**[06 September 2008]****CONTENTS**

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Assam Value Added Tax (Second Amendment) Rules, 2008**[06 September 2008]**

WHEREAS the draft of certain rules further to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, which the Governor of Assam propose to make in exercise of the powers conferred by sub-section (1) of section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), was published as required under said sub-section, in the Assam Gazette, Extraordinary No. 21 dated 4th February, 2008 under notification of the Government of Assam inviting objections or suggestion from all persons likely to be affected thereby before the expiry of a period thirty days from the date of publication of the said notification in the Official Gazette; AND WHEREAS some objections and suggestions were received from the public which were duly considered by the Government of Assam. Now, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 106 of the said Act, the Governor of Assam is hereby pleased to make the following Rules, namely:-

1. Short Title And Commencement :-

- (1) These Rules may be called the Assam Value Added Tax (Second Amendment) Rules, 2008.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. Insertion Of New Rule 33A :-

In the principal Rules, after rule 33, a new rule 33A shall be

inserted, namely:-

"33A. Putting up a sign board.-A registered dealer shall put up a sign board of size not less than 12 inches x 24 inches at a conspicuous place near the cash counter displaying the following, namely,-

Dear customer,

Issue of cash memo for every sale above rupees one hundred is compulsory under the Assam Value Added Tax Act, 2003. Please insist for cash memo for every purchase above rupees one hundred".

3. Amendment Of Rule 42 :-

In the principle Rules, in rule 42, in sub-rule (1), in the proviso, in between the word "exceed" and punctuation mark "-", the following shall be inserted, namely:-

"the following quantities subject to the condition that value of such quantities does not exceed Rs. 20,000".