

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT.

NOTIFICATION

Dated Dispur, the 29<sup>th</sup> May, 2008.

No. FTX.35/2008/2: Whereas the Assam Entry Tax Act, 2008 has been enacted by the State Legislature to levy a tax on the entry of goods into local area for the purpose of providing the infrastructure and amenities to facilitate trade and commerce within the State of Assam;

And whereas it is expedient to make a rule to give effect to the provisions of the said Act;

And whereas urgent public interest is involved for constitution of the Assam Trade Development Fund out of the proceeds of the entry tax collected:

And whereas the Government is satisfied that circumstances exist which render it necessary for it to take immediate action to make rules without previous publication of such rules as required under sub-section (1) of section 11.

Now, therefore, in exercise of the powers conferred by section 11 of the Assam Entry Tax Act, 2008 (Assam Act No. XII of 2008), the Governor of Assam is hereby pleased to make the following rules, namely:-

- Short title and commencement.** 1. (1) These rules may be called the Assam Entry Tax Rules, 2008.  
(2) They shall come into force on the date of their publication in the Official Gazette.
- Definitions** 2. (1) In these rules unless the context otherwise requires,-
- (a) 'Act' means the Assam Entry Tax Act, 2008 (Assam Act No. XII of 2008);
  - (b) 'Form' means a form appended to these rules;
  - (c) 'Rules' means Assam Entry Tax Rules, 2008;
  - (d) 'month' means a calendar month;
  - (e) 'Quarter' means the respective quarter of the year ending on the 30th June, 30th September, 31st December, 31st March;
  - (f) 'Registered Dealer' means a dealer registered under the Act.
- (2) Words or expressions used and not defined in these rules but defined in the Act or the Assam Value Added Tax Act, 2003 or the rules framed thereunder shall have the same meanings respectively assigned to them in the Act or in the Assam Value Added Tax Act, 2003 or the Rules framed thereunder, as the case may be.
- Registration** 3. (1) Every importer who imports any specified goods, for sale or for use in works contract or **for use in manufacture** in any local area shall make an application for registration in respect of his business before the Assessing Authority of the area in which his principal place of business

is located within fifteen days from the date on which the importer becomes liable to pay tax under the Act:

- (2) (a) Such application shall be in Form No. ET-1 and shall be signed and verified in the manner prescribed in the Form, by the proprietor in case of a proprietorship firm, by the authorised partner in case of a partnership firm, by the Karta in case of a Hindu Undivided Family, by the Principal Officer or the Chief Executive Officer in case of a Company or a Corporation or a Government Department or a local Authority and by the Secretary or any other authorised executive in case of a society or a Club or an association of persons.
- (b) The application shall be accompanied by two copies of passport size photograph of the person signing the application, except in case of Government Department.
- (3) On receipt of an application for registration, the Assessing Authority of the area shall, after verifying or causing to be verified the particulars furnished by the importer, grant him a certificate of registration in Form No. ET-2 within a period ordinarily not exceeding fifteen days from the date of receipt of the said application:

Provided that in order to ensure proper payment of tax the Assessing Authority of the area before granting the certificate of registration may require an importer to furnish such security as he may consider necessary. But such security shall not be more than the amount of tax, which may be estimated as payable by the importer in a year.

- (4) A register of certificate of registration issued shall be maintained by the Assessing Authority in Form No. ET-3;

Provided that if an importer who imports any specified goods for use or consumption in the course of his business on regular basis is already registered under the Assam Value Added Tax Act, 2003, he shall be deemed to have been registered under this Act, if he submits an application for registration and all the provisions relating to submission of monthly or quarterly statement and annual return and payment of tax, as applicable to importers registered under the said Act, shall also apply to such importers under this Act.

- (5) The security required to be furnished under sub-rule (3) shall be furnished in any of the following manners, namely:-
  - (i) by deposit by challan in Form No. ET-6 into a Designated Bank, or
  - (ii) in the form of National Savings Certificate or Kisan Vikash Patra, or
  - (iii) by a guarantee from a Nationalised Bank agreeing to pay the State Government on demand the security fixed by the Assessing Authority.
- (6) The security furnished may, in the event of default of payment of any tax penalty or other dues, be adjusted towards such tax, penalty or other

dues. The Assessing Authority may, in any case where adjustment has been made, demand fresh security or additional security to make up the amount adjusted towards tax, penalty or other dues.

- (7) The relevant rules of the Assam Value Added Tax Rules, 2005, in force at the appropriate time shall apply mutatis mutandis in all matters relating to amendment of the certificate of registration necessitated by any change in the ownership or constitution of business, change in the name and style of business or place of business or any other material change having relevance to the liability to pay tax under this Act and in issuing duplicate certificate of registration in case of loss or defacement of the original certificate of registration and also in cancellation of the certificate of registration.

**Documents for import of specified goods**

- 4 (1) As a dealer registered under the Assam Value Added Tax Act, 2003 has to use Form-61 (Delivery Note) prescribed under the Assam Value Added Tax Rules, 2005 for importing any goods liable to be taxed under that Act, he shall not be required to use a separate form for importing such goods which are also taxable under the Assam Entry Tax Act, 2008.
- (2) An importer importing specified goods except as mentioned in sub-rule (1) above shall use Form - 62 (Road Permit) prescribed under the Assam Value Added Tax Rules, 2005, as if this form were a form prescribed under these Rules subject to the following modifications in the form:-

The name of the Act "The Assam Value Added Tax Act, 2003" as appearing in the form shall be read as "The Assam Entry Tax Act, 2008" and accordingly the registration number under the Assam Entry Tax Act, 2008 shall be quoted in the form.

**Submission of return and payment of tax**

5. (1) Every registered dealer liable to pay tax under the Act whose aggregate *import value* of specified goods imported in any assessment year exceeds Rs.10 Lakhs, shall before the expiry of the next succeeding month, submit to the Assessing Authority his monthly statement of such *import value* in Form No. ET-4.
- Amendment:** The words "import value" has been substituted for the words "purchase value" vide notification no. FTX.35/2008/27 dtd. 6<sup>th</sup> September, 2008 published in the Assam Gazette Extraordinary No. 268, Dated 6<sup>th</sup> September, 2008.
- (2) Every registered dealer liable to pay tax, other than a registered dealer referred to in sub-rule (1) shall submit to the Assessing Authority, a quarterly statement in Form No. ET-4, for the quarter ending 30th June, 30th September, 31st December and 31st March, within a month from the last day of the quarter concerned.
- (3) Every importer other than a registered dealer referred to in sub-rules (1) and (2) shall submit a statement in Form No. ET-4 within ten days from the date of entry of the goods into the local area.

- (4) The statements to be submitted under sub-rules (1), (2) and (3) above shall be accompanied by a challan or a crossed cheque or a crossed Demand draft for the full amount of tax payable on the *import value* of the goods disclosed in the statement.

**Amendment:** The words “import value” has been substituted for the words “purchase value” vide notification no. FTX.35/2008/27 dtd. 6<sup>th</sup> September, 2008 published in the Assam Gazette Extraordinary No. 268, Dated 6<sup>th</sup> September, 2008.

- (5) Every registered dealer referred to in the sub-rules (1) and (2) shall, in addition to monthly/quarterly statements, furnish an annual return in Form No. ET-5 accompanied by a challan or crossed cheque or a crossed Demand draft in token of payment of any balance tax due, to the Assessing Authority within 31st May of the following financial year.

**Assessment  
of tax**

6. (1) Upon the expiry of the assessment year, the Assessing Authority shall, after such enquiry, as he may deem necessary, determine the aggregate *import value* of goods of the dealer in respect of the assessment year and shall assess the tax payable thereon.

**Amendment:** The words “import value” has been substituted for the words “purchase value” vide notification no. FTX.35/2008/27 dtd. 6<sup>th</sup> September, 2008 published in the Assam Gazette Extraordinary No. 268, Dated 6<sup>th</sup> September, 2008.

- (2) In case of an importer as referred to in sub-rule (3) of rule 5, the Assessing Authority shall verify the correctness of the statement soon after its submission for ensuring proper payment of tax.
- (3) If the tax assessed differs from the total amount of tax deposited by the registered dealer or any other importer for the relevant year, the difference shall be realised or refunded by the Assessing Authority in the manner prescribed under the Assam Value Added Tax Act, 2003 and the Rules framed thereunder.

**Payment of  
tax**

7. The Challan for payment of entry tax payable under sub-rule (4) of rule 5 or for payment of any other dues under the Act or the Rules shall be in Form No. ET-6 and the amount shall be deposited into a Designated Bank. The Challan shall be printed on yellow paper.

**Application  
for Motor  
Vehicle**

8. (1) An importer who imports a motor vehicle for his own use into any local area, shall file an application in Form No. ET-7 before the Assessing Authority of the area, under whose jurisdiction he resides for issuance of certificate for production before the Registering Authority under the Motor Vehicles Act, 1988 of the District for registration of his motor vehicle under the said Act.
- (2) The Assessing Authority, after satisfying himself about the particulars furnished in the application and of the payment of tax, shall issue a certificate in Form No. ET-8 to the importer, a copy of

which shall also be forwarded to the concerned Registering Authority under the Motor Vehicles Act, 1988 along with a copy of the challan showing payment of entry tax. Accounts of such certificates issued shall be maintained by the Assessing Officer in his office in a bound register in Form No. ET-9.

**Maintenance of account and preservation of cash memo, bill, invoice etc**

9. (1) Every registered dealer liable to pay tax under the Act shall keep true and complete accounts of all specified goods imported by him into any local area. The provisions of section 55 of the Assam Value Added Tax Act, 2003, shall apply mutatis mutandis for the purpose of this rule.

(2) An importer other than a registered dealer who imports any specified goods into a local area for consumption or use, shall preserve the bill/invoice/cash memo, insurance papers and the number and the date of the relevant Air/Railway/ Road Transport receipt or the bill of lading for each such import and shall produce the same before the Assessing Authority of the area in which he resides, as and when called for by the said authority for the purposes of the Act or the Rules.

**Proof for claiming deduction**

10. An importer who claims deductions under section 3 of the Act, shall produce the following:-

**Amendment:** The words, figures and brackets “sub-section (3)” has been omitted vide notification no. FTX.35/2008/27 dtd. 6<sup>th</sup> September, 2008 published in the Assam Gazette Extraordinary No. 268, Dated 6<sup>th</sup> September, 2008.

(i) evidence of dispatch of specified goods, in the form of Railway Receipt or lorry receipt (Consignment Note) or Bill of Lading;

(ii) copy of bill issued by him;

(iii) a declaration showing the details of payment received;

(iv) the originals of the written contract and accounts rendered by the agent to the principal from time to time, in case of specified goods dispatched outside the State by way of stock transfer;

(v) copy of the bill of export and letter of credit, in case specified goods are exported out of the territory of India:

Provided that all payments relating to dispatch of goods to any other State under any of the circumstances mentioned in sub-section (3) of section 3 shall be by way of Bank Draft purchased from any Bank situated in the State of the consignee.

**Administration of Assam Trade Development Fund**

11. (1) The tax shall be deposited in a separate, distinct and exclusive Head of Account “0042-106-Tax on Entry of Goods into local

area". The amount so deposited shall constitute the Assam Trade Development Fund.

- (2) Budget provisions shall be made and shown separately under the expenditure Heads of Account of the Departments concerned with the activities mentioned in sub-section (1) of section 10 of the Act. The total allocation of such budget provisions in a financial year shall not be less than the amount collected as Entry Tax minus cost of collection during the year.
- (3) The concerned Departments shall approve schemes and sanction funds exclusively for the development of infrastructure or amenities to facilitate trade, commerce and intercourse.

**Application of certain provisions of the Assam Value Added Tax Rules, 2005.**

12. The relevant provisions of the Assam Value Added Tax Rules, 2005 shall mutatis mutandis apply in respect of all such procedural and other matters incidental to carrying out the purposes of this Act for which no provision has been made in these rules.

**ASSAM ENTRY TAX RULES, 2008**

**FORM ET-1**

**Application for Registration [See Rule 3(2) (a)]**

To,

The Assessing Authority, .....

I.....son of ..... carrying on business, particulars of which are given below, hereby apply for registration under rule 3(1) of the Assam Entry Tax Rules, 2008.

1. Name and full address of the importer
2. Name and full postal address of the principal place of business
3. Names and full postal addresses of all the branches in the State
4. Complete list of godowns

Sl No.	Ward No.	Location	Name and Address of the owner of the premises	Remarks
1	2	3	4	5

5. Date of commencement of business :-

6. Name(s) and address(es) of the proprietor, partners, directors, all persons having any

interest in the business with the following particulars:-

Sl. No.	Name in full	Father's name	Age	Address	Signature
1	2	3	4	5	6

7. If the importer is registered under the A.V.A.T. Act, 2003 or the C.S.T. Act, 1956.

(a) Registration No. and date of validity  
 A.V.A.T. Act, 2003 :  
 C.S.T. Act, 1956 :

(b) Issuing Office

8. (a) Name(s) of the specified goods to be imported:

(b) Purpose of import –

- (a) for sale
- (b) for consumption
- (c) for use

9. No. and date of registration, license etc., if any :

- (a) under the Shops & Establishment Act.
- (b) under the Essential Commodities Act.
- (c) issued by the Municipal Authority.
- (d) any other

10. Permanent Account No. under the Indian Income Tax Act, if any with name of the Office and Ward No. etc.:

11. Particulars of the Bankers, if any :-

Sl No.	Name & address of the bank	Nature of account & Account No
1	2	3

12. Complete address of the Head Office, if situated outside Assam :

13. Complete address of the place where books of accounts are kept :

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

Place :

Date:

Signature :

Full Name

Status :

**THE ASSAM ENTRY TAX RULES, 2008**  
**FORM ET-2**  
**Certificate of Registration**  
**[See Rule 3(3)]**

**Registration Certificate No.**

**Office of issue**

**Circle :**

This is to certify that.....(name and style) whose principal place of business is situated at..... has been granted registration under the Assam Entry Tax Act, 2008.

1. It is liable to pay tax w.e.f.....
2. Status of the dealer/importer :
3. Name(s) and address(es) of the proprietor/partner(s)/director(s) etc :
  - (a)
  - (b)
  - (c)
  - (d)
4. Name(s) of the specified goods to be imported :
5. Purpose of import:
6. Location and address of warehouse(s)/godown(s):

SI No.	Ward No. and Holding No.	Location	Name and Address of the owner of the warehouse/godown	Remarks
1	2	3	4	5

7. The importer has additional places of business as noted below
  - (a)
  - (b)
  - (c)



**THE ASSAM ENTRY TAX RULES, 2008**  
**FORM ET-4**  
**Statement of Purchase Value**  
**[See Rule 5]**

**Month/Quarter**.....

**Year**.....

1. Name and full address of the importer :

2. Registration Certificate No. under the Assam Entry Tax Act, 2008, (in case of registered dealer) :

3. Particulars of import and entry tax payable :

SI. No.	Name(s) of the specified goods	Purchase value	Rate of tax	Amount of tax payable	Remarks
1	2	3	4	5	6

4. Total tax payable : Rs.

5. Amount of entry tax paid : Rs.

6. Mode of payment –  
Cheque No./DD No. Challan No. and date :

7. Balance due/excess paid, if any : Rs.

**DECLARATION**

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

Place :

(Signature)

Date:

Status.....

**THE ASSAM ENTRY TAX RULES, 2008**  
**FORM ET-5**  
**Annual return of turnover**  
**[See rule 5 (5)]**

Year .....

1. Name and full address of the Registered dealer.
2. Registration Certificate No. under the Assam Entry Tax Act, 2008.
- 3 Name of the commodities imported.
- 4 Details of tax payable :-

	Commodity..... Rate of tax.....%		Commodity..... Rate of tax.....%		Commodity..... Rate of tax.....%	
	Quantity	Value	Quantity	Value	Quantity	Value
Total Purchase Value						
Deduction allowed under section 3(3) (i) Inter-State sales: (ii) Stock transfer outside the State: (iii) Sales in course of export:						
Total Deductions						
Taxable purchase value						
Tax payable						
Total tax payable						

Tax paid(copies of Challans enclosed)	
Balance/Excess	

I, Sri....., do hereby solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and correct.

Date.....

Place.....

Signature.....

Status.....

**THE ASSAM ENTRY TAX RULES, 2008**  
**FORM ET-6**  
**CHALLAN**  
[See rule 3 (5) and rule7]

ORIGINAL  
DUPLICATE  
TRIPLICATE  
QUADRUPPLICATE

Challan of tax/ penalty/ interest/ composition money/ security money paid to  
.....(Designated Bank) for the period.....

Head of Account: 0042-106-Tax on entry of goods into local area (tax under the Assam Entry Tax Act, 2008)

By whom Tendered	Name, address and Registration No. of the importer whose behalf money is paid	Payment of security
Registration No. (if any)	Name : Address	Tax- Penalty- Interest- Composition money- Security money- Miscellaneous-

Total:

Rupees.....(in words)

Date.....

Signature of the importer or the tenderer

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For use in the Bank

Scroll No.  
& Date .....

**THE ASSAM ENTRY TAX RULES, 2008**  
**FORM ET-7**  
**[See rule 8 (1)]**

Application by an importer of a motor vehicle for issuance of a certificate for production before the Registering Authority under the Motor Vehicles Act, 1988.

1. Name of the importer :  
(in block letters) with father's name
2. Full address of the importer :
3. Type and make of the motor vehicle :  
(whether Bus, Truck, Car, Tractor, Trailer, Excavator etc.) and Engine No., Chassis No., Model etc.
4. Name and complete address of the seller :
5. Details of Invoice/Bill/Cash Memo on the seller :
  - (i) No.....Date.....
  - (ii) Value Rs.....(in words).....
6. (i) Entry tax payable Rs.  
(ii) Tax paid vide challan/cheque/ D. D. No.....Dated.....Rs.

**DECLARATION**

I, Shri..... do hereby solemnly declare that the particulars mentioned above are true and correct to the best of my knowledge and belief.

Date :

Signature.. .....

Place :

Full name.....

Enclose photocopies of all documents i.e. seller's bill/invoice/cash memo, temporary registration certificate under the M.V. Act, if any, insurance papers and other relevant documents, and challan/cheque/D. Draft for the amount of entry tax paid.

**THE ASSAM ENTRY TAX RULES, 2008  
FORM ET-8**

(Certificate to be granted to an importer of Motor Vehicle from any other State)  
[See rule 8 (2)]

**GOVERNMENT OF ASSAM  
OFFICE OF THE SUPERINTENDENT OF TAXES.....**

Certificate No.....

Dated.....

As the importer Shri.....in compliance with the requirement of sub-section (1) of section 4 of the Assam Entry Tax Act, 2008 has paid a sum of Rs.....by Cheque/D. Draft/Challan No.....dated.....in discharge of his tax liability under the Act in respect of import of the motor vehicle particulars of which are given below, the undersigned has no objection if his motor vehicle is registered under the Motor Vehicles Act, 1988.

**Particulars of the Vehicle**

- (a) Type of the vehicle :
- (b) Engine No. :
- (c) Chassis No. :
- (d) Model :

Date.....

Place.....

Seal.....

Signature and designation of the Issuing Authority

Copy forwarded to the D.T.O. (Registering Authority, Motor Vehicles Act, 1988).....District, for information.

Signature and designation of the Issuing  
Authority

**THE ASSAM ENTRY TAX RULES, 2008**  
**FORM NO. ET-9**  
 [See rule 8 (2)]

**Register for issue of certificates to Registering Authority under the Motor Vehicles Act, 1988.**

Sl No	Certificate No. and date	Name of importer with address	Description of Vehicles			Purchased from	Invoice No. of Date	Invoice Value	Entry tax paid	Challan No. & Date	DTO to whom the certificate is sent	Signature of the Officer with Circle No.	Remarks	
			Type	Model	Engine									Chassis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Sd/- H.S. Das,  
 Principal Secretary to the Government of Assam,  
 Finance Department.

Memo No. FTX.35/2008/2-A  
Copy to:-

Dated Dispur, the 29<sup>th</sup> May, 2008.

1. The Commissioner of Taxes, Assam, Kar Bhawan, Dispur, Guwahati-6 for information and necessary action for early publication of the notification in the Extra Ordinary, Assam Gazette.
2. The Publisher, Assam Government Press. He is requested kindly to publish the above notification in the Extra Ordinary Issue of the Assam Gazette on dated 1<sup>st</sup> June, 2008 and supply 500(five) hundred copies to this Department after publication.
3. The Legislative Department for information.

By Order etc.,

Deputy Secretary to the Government of Assam,  
Finance (Taxation) Department,  
Dispur, Guwahati-6.

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

Dated Dispur, the 29<sup>th</sup> May, 2008.

No. FTX.35/2008/18: In exercise of the powers conferred by sub-section (3) of Section 1 of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), the Governor of Assam is hereby pleased to appoint 1<sup>st</sup> day of June, 2008, as the date on which the said Act shall come into force.

Sd/- H.S. Das,  
Principal Secretary to the Government of Assam,  
Finance Department, Dispur.

Memo No. FTX.35/2008/18-A  
Copy to:-

Dated Dispur, the 29<sup>th</sup> May, 2008.

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2. The Publisher, Assam Government Press. He is requested kindly to publish the above notification in the Extra Ordinary Issue of the Assam Gazette immediately and supply 300(three) hundred copies to this Department after publication.
3. The Legislative Department for information.

By Order etc.,

Deputy Secretary to the Government of Assam,  
Finance (Taxation) Department,  
Dispur, Guwahati-6.

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