

**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM  
PRODUCTS, INCLUDING MOTOR SPIRIT AND  
LUBRICANTS) TAXATION RULES, 1956 \***

( Corrected upto 1. 7. 1981 )

1. **Short title.**—These rules may be called the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Rules, 1956.

2. **Definitions.**—In these rules unless there is anything repugnant in the subject or context,—

(1) “Act” means the Assam ( Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956).

(2) “Agent” means a person authorised, in writing, by a dealer to appear or act on his behalf before a Superintendent, an Assistant Commissioner, a Deputy Commissioner or the Commissioner, as the case may be, being :—

(a) a relative of the dealer, or

(b) a person regularly employed by the dealer, or

(c) a Barrister-at-Law, a Solicitor, an advocate, a Pleader or any other person entitled to plead in any Court of law in the Indian Union, or

(d) a person who has been enrolled as a member of the Institute of Chartered Accountants of India, or has passed any accountancy examination recognised in this behalf by the State Government.

(3) “Assistant Commissioner” means an Assistant Commissioner of Taxes, referred to in Rule 3 (1) and any person appointed by that designation by the State Government under Section 5.

(4) “Deputy Commissioner” means a Deputy Commissioner of Taxes referred to in Rule 3 (1) and any person appointed by that designation by the State Government under section 5.

(5) “Form” means a form prescribed in the Schedule appended to the rules.

(6) “Government Treasury” means, in respect of a dealer, the treasury or 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.

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Published vide Notification No. FTX. 67/56/6 dated 1.6.1956.



(7) "Inspector" means the Inspector of Taxes referred to in rule 3(1) and any person appointed by that designation by the State Government under Section 5.

(7A.) 'Joint Commissioner' means a Joint Commissioner of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under Section 5.

NOTES.

Clause (7A) was inserted vide Notification No. FTX. 143/79/63 dated 17.3.81.

(8) "Officer" means an officer mentioned in Rule 3.

(9) "Return period" means the period for which returns are to be furnished by a dealer.

(10) "Rule" means a rule of these rules.

(11) "Section" means a section of the Act.

(12) \* \* \*

(13) "Superintendent" means, in respect of a dealer, a Superintendent of Taxes referred to in Rule 3 and any person appointed by that designation by the State Government under Section 5 and within whose jurisdiction the dealer's place of business is situated or if the dealer has more than one such place, the 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 Superintendent who has been so notified by the Commissioner under Rule 4].<sup>2</sup>

[3. Taxing authorities.— There shall be the following taxing authorities to assist the Commissioner :—

- i) Joint Commissioner of Taxes
- ii) Deputy Commissioner of Taxes
- iii) Assistant Commissioner of Taxes ( Appeals )
- iv) Assistant Commissioner of Taxes
- v) Superintendent of Taxes
- vi) Inspectors of Taxes
- vii) All Assam Investigation officer
- viii) Any other persons appointed as such by the State Government.

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1. Rule 2(12) was deleted vide Notification No. FTX. 33/58/8 dated 18.5.59.

2. Rule 2(13) was substituted vide Notification No. FTX. 33/58/8 dated 18.5.59. The Rule so substituted was again substituted vide Notification No. FTX. 189/624/ dated 7.2.64.



NOTES

Rule 3 was first substituted vide Notification No. FTX. 189/62/4 dated 7.2.63 and then it was again substituted by Assam Rule XXX of 1971 with effect from 9.6.71.

By Notification No. FTX. 143/79/63 dated 17.3.1981, the existing rule 3 was substituted in place of old rule 3.

4. 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 or the persons in respect of which powers are to be exercised by each of the above classes of Officers.

5. **Registration.**—An application for registration under Section 6 of the Act shall, on commencement of the Act, be made within such time as may be notified by the Commissioner in the official Gazette and thereafter not less than one month before the date from which the dealer becomes liable to pay tax under the Act. The application shall be addressed to the Superintendent and in Form I.

6. An application for registration shall be signed and verified in the case of—

- (1) individuals, by the proprietor of the business,
- (2) an association of persons, by an adult member of the association,
- (3) a firm, by the managing partner or an adult member of the firm,
- (4) a Hindu undivided or joint family, by the manager or Karta or any adult member of the family,
- (5) a Company, by the managing director or the Secretary or manager or the principal or Chief Executive Officer of the Company in India,
- (6) any Government Department, by the head of the Office.

7. The person making an application for registration shall specify the capacity in which the application is made, signed verified.

8. The certificate to be granted under Section 8 shall be in Form II.



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9. 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.

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

11. Any dealer may obtain, on payment of the fee referred to in rule 65, a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.

12. When a registered dealer applies for cancellation or amendment of his certificate of registration, he shall submit the certificate along with his application to the Superintendent.

13. When a registered dealer furnishes any information as required by Section 43, he shall send, along with his report, the certificate of registration, to the Superintendent for amendment, cancellation or replacement, as the case may be. All such information shall be furnished within fourteen days from the date on which the change takes place.

14. Register of certificates of registration issued shall be maintained by the Superintendent in Form III.

15. **Returns.**—Every registered dealer shall furnish returns of sale of [taxable goods]<sup>1</sup> under Section 10 to the Superintendent in Form IV.

15. The returns, during the first year of operation of the Act, shall be furnished for such period and within such time as may be notified by the Commissioner in the official Gazette and thereafter quarterly so as to reach that officer on or before the date specified below :—

For the quarter ending 31st March—30th April.

For the quarter ending 30th June—30th July.

For the quarter ending 30th September—30th October.

For the quarter ending 31st December—30th January.

17. All returns required to be furnished shall be signed and verified as in the case of an application for registration under rules 6 and 7.

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<sup>1</sup>The words "Taxable goods" were substituted for the words "Motor Spirit and Lubricants" vide Notification No. FTX. 189/62/4 dated 7.2.63.



18. Assessment orders passed under the provisions of the Act shall be made in Form VA and VB.

**18A—Certificate of Export.**

- (1) A dealer may in support of his claim that he is not liable to pay tax under this Act in respect of any sale of goods on the ground that the sale of such goods is a sale in the course of export of these goods out of the territory of India within meaning of Sub-section (3) of section 5 of the Central Sales Tax Act, 1956, furnish to the Superintendent upto the time of assessment a Certificate of Export in form XVI duly filled and signed by the exporter along with the evidence of export of such goods.
- (2) The exporter who wants to purchase goods for export out of territory of India from a registered dealer free of tax shall obtain from the Superintendent a blank form of Certificate of Export in Form XVI referred to in sub-rule (1) for furnishing the same to the selling dealer. A price of rupees three shall be charged for each book containing twenty-five form of certificate of Export.

Provided that where the exporter cannot obtain the form specified in this rule from any Superintendent 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 from (*sic*) such Superintendent form (*sic*) 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 XVII due account of every Certificate of Export received from the Superintendent and if any such certificate is lost or destroyed or stolen he shall report the same to the Superintendent immediately and shall make appropriate entry in the remarks column of the register in Form XVII 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 XVII shall be kept in the place of business of the exporter and shall at all reasonable times be open to inspection by the Commissioner or by any of the officers appointed under section 5 to assist the Commissioner.



- (5) The certificate in form XVI referred to in sub-rule (1) will 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 Superintendent immediately thereafter.
- (8) No exporter to whom a Certificate of export is issued by the Superintendent 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 Superintendent 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 that 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 certificates 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 Superintendent 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 certificates lying with him and returned the balance, if any in his hand to the Superintendent.



Notes

Rule 18A was inserted vide Notification No. FTX 88/78/139 published in Assam Gazette Part IIA dated 11. 6. 1980 with effect from 11. 6. 1980.

[19. **Appeal.**—An appeal under section 18 shall lie to the Assistant Commissioner of Taxes (Appeals).

Provided however that in any case or class of cases the Commissioner may by order in writing direct that the appeal under this rule shall lie to such Assistant Commissioner of Taxes other than the Assistant Commissioner of Taxes (Appeals) as may be specified in such order.]<sup>1</sup>

20. A memorandum of appeal may be presented to the appellate authority by the appellant or by an agent or it may be sent by post.

21. The memorandum of appeal shall be in Form VI.

22. The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee prescribed in rule 65.

23. The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effect.—

(a) that the tax [assessed]<sup>2</sup> has been paid, and

(b) that to the best of his knowledge and belief the statements made in the memorandum are true.

24. When an appellant does not comply with any of the requirements of rules 21, 22 or 23 in presenting the appeal, it may be summarily rejected.

25. **Revision.**—A petition for revision under Section 19 (2) of the Act shall contain the following particulars—

(a) a statement of the facts of the case,

(b) a reference to the particular order in respect of which the revision is applied for,

(c) the grounds on which the petition is filed, and

(d) the date of the service of the order objected to.

26. A petition for revision shall be presented, signed, verified and endorsed as in the case of an appeal. It shall be accompanied

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1. Rule 19 was substituted by Assam Rule XXX of 1971 with effect from 9. 6. 71.

2. Substituted vide Notification No. FTX. 33/58/8 dated 18. 5. 59 for the words "not in dispute."



by a certified copy of the order objected to and by fee prescribed in rule 65.

27. A petition for revision may be summarily rejected where the requirements of any of the rule 25 or 26 are not complied with on presentation of the petition.

28. When a petition for revision is not disposed of under rule 27, a date and place shall be fixed for hearing.

29. The revisional authority may from time to time adjourn the hearing and make or cause to be made such further enquiry as may be deemed necessary.

[29A Appeal to the Board of Revenue.—An appeal to the Board of Revenue shall be presented in the manner laid down by the Assam Board of Revenue].<sup>1</sup>

30. Notice of demand.—The notice of demand shall be in form VII.

31. Tax when payable.—Tax payable under the Act shall be paid as follows :—

(1) Before any registered dealer furnishes the return in the prescribed manner he shall pay into a Government Treasury the full amount of tax due from him under the Act on the basis of such return and shall furnish along with the return a receipt from such treasury in token of payment of such tax.

(2) Where a revised return is submitted by a registered dealer and if the revised return shows a greater amount of tax to be due than was payable on the basis of the original return, the dealer shall pay the excess amount of tax in the manner provided in sub-rule (1), and shall furnish along with the revised return a receipt in token of payment of such excess tax.

(3) The amount of all other dues under the provisions of this Act in excess of payments already made under sub-rules (1) and (2) or where no payment has been made, shall be paid within thirty days from the date of the service of the notice.

32. Mode of recovery.—If the demand in respect of any dues under the Act is not paid on or before the date specified as aforesaid, the dealer shall be deemed to be in default.

1. Rule 29A was inserted vide Notification No. FTX 189/62/4 dated 7.2.63.



[ \* \* \* \* \* ]<sup>1</sup>

33. Where a dealer is in default, the Superintendent may order that the amount due shall be recoverable as an arrear of land revenue and may proceed to realise the amount due as such.

34. **Payment, Methods of.**—The dues referred to in the Act shall be paid direct into the Government Treasury by challans. No payment of such dues shall be accepted at the Office of the Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent.

35. Challans for making payment shall be in Form VIII and shall be obtainable at any Government Treasury or at the Office of the Superintendent.

36. Challans shall be filed 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.

37. One of the copies retained by the Treasury or sub-Treasury shall be transmitted to the Superintendent on the following day of the payment.

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

39. Every Superintendent shall record the receipt of challans in the Daily Collection Register indicating the number, date and amount of each challan. The daily Collection Register shall be maintained in Form IX.

40. Every Superintendent shall maintain an Assessment, Demand and Collection Register in Form X.

41. **Refunds.**—An application for refund shall be made to the Superintendent and shall include, amongst other, the following particulars :—

(a) The name and address of the dealer,

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1. Proviso to rule 32 deleted vide Notification No. FTX. 33/58/8 dated 18.5.59.



- (b) the period of assessment for which refund is claimed,
- (c) the amount of dues already paid together with challan number and the date of payment, and
- (d) the amount of refund claimed and the grounds thereof.

42. An application for refund shall be signed and verified, by the claimant.

43. No claim to any refund shall be allowed unless it is made within one year from the date of the original order of assessment or within one year of the final order passed on appeal or revision as the case may be, in respect of such assessment.

44. When the Superintendent is satisfied that the refund claimed is due, wholly or in part, he shall, subject to the provision of rule 46, record an order sanctioning the refund.

45. When an order for refund has been passed, a refund voucher in Form XI shall be issued in favour of the claimant if he desires payment in cash. An advice list shall, at the same time, be forwarded to the Treasury or Sub-Treasury Officer concerned.

46. When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the Superintendent shall set off the amount to be refunded or any part of that amount against the tax, if any remaining payable by the claimant.

47. A register of refund shall be maintained in Form XII wherein particulars of all applications for refund and the orders passed thereon shall be entered.

<sup>1</sup>[48. The application together with relevant records shall be submitted for order to :

- (1) the Assistant Commissioner of Taxes, where the refund does not exceed rupees two thousand five hundred ;

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1. Rule 48 was substituted vide Notification No. FTX. 143/79/63 dated 17.3.1981 for the following :

“48. When the amount to be refunded exceeds two hundred and fifty rupees, the application together with relevant records shall be submitted to the Assistant Commissioner for orders.”



(2) the Commissioner of Taxes where the refund exceeds rupees two thousand five hundred ; but does not exceed rupees five thousand ;

(3) the State Government where the refund exceeds rupees five thousand.]

**49. Prosecution.**—A register in Form XIII shall be maintained showing the prosecutions instituted and offences compounded under the Act.

50. When an order is recorded under Section 37 accepting any sum, by way of composition of the offence from any dealer, the order shall specify the :—

(a) time within which the money is to be paid into a Government Treasury ;

(b) date by which the proof of such payment is to be produced ; and

(c) authority before whom such proof is to be produced.

51. The sum referred to in rule 50 shall be paid by the dealer to a Government Treasury in the manner indicated in rules 34 and 36 and a receipted copy of the challan shall be produced by him in proof of payment.

52. Every dealer shall maintain a register in Form XIV.

[52A. Notwithstanding anything contained in Rule 52 the register in use by a dealer at the commencement of these rules may be allowed to be used by the dealer, on approval of Commissioner, even though it does not conform to the form prescribed by rule 52, provided it contains all the particulars required for purpose of assessment]<sup>1</sup>.—

53. Every dealer shall

(a) correctly keep the register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors duly initialled, and shall not make any entry therein which is untrue in any particular ;

(b) keep the register and other account books and vouchers at all times ready for the inspection of the officers and shall permit any officer to inspect it and make such minute therein or any extract there-

1. Rule 52A inserted vide Notification No. FTX. 189/62/4 dated 7. 2. 63.



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from, as the officer thinks fit, and shall, at any time, if demanded, send it to the Superintendent.

54. Every dealer shall issue cash or credit memo in respect of all sales made by him.

55. In requiring the production by any dealer of his accounts or documents, etc., strict regard shall be paid to the necessity of not disturbing the business of the dealer or the work of the staff any more than is necessary for the purpose of ascertaining the required information.

56. **Information to be furnished.**—The information required to be furnished under section 43 shall be furnished to the Superintendent and within fourteen days of the occurrence of the event in respect of which the information is to be furnished.

57. Notices or requisitions under the Act or the rules may be served by any of the following methods:—

(a) by delivery to the addressee or his agent, by hand of a copy of the notice.

(b) by registered post.

Provided that if upon an attempt having been made to serve any such notice or requisition by any of the abovementioned methods, the Superintendent concerned is satisfied that the dealer is evading the service of notice or requisition or that for any other reasons, the notice or requisition cannot be served by any of the abovementioned methods, the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous place in his office and also upon some conspicuous part of the last notified place or premises of the dealer and such service shall be as effectual as if it had been made on the dealer personally.

58. No person, other than a registered dealer, shall transport from railway station, steamer station, post office or air port in Assam, any consignment of [taxable goods]<sup>1</sup> despatched from any place outside Assam, provided this restriction shall not apply where the consignment does not exceed [two litres].<sup>1</sup>

59. A registered dealer shall, before transporting from any railway station, steamer station, post office or air port in

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1. The words "taxable goods" were substituted for the words "Motor Spirit or Lubricants" and the words "two litres" were substituted for the words "five pounds in weight" vide Notification No. FTX. 189/62/4 dated 7. 2. 63.



Assam any consignment of [taxable goods]<sup>1</sup> despatched from any place outside Assam, produce for counter-signature before the Superintendent the railway receipt, bill of lading or other document required for the purpose of obtaining delivery of such consignment from the public carrier. He shall also make a written declaration in form XV in duplicate, duly signed, to the Superintendent and shall furnish therein the following particulars, namely :—

- (a) the description, quantity and value of the [taxable goods]<sup>1</sup> to be transported ;
- (b) the place from which the [taxable goods]<sup>1</sup> are being despatched ;
- (c) the manufacturers or dealers from whom such [taxable goods]<sup>1</sup> are being purchased ;
- (d) the name, address and registration certificate number of the dealer transporting the [taxable goods]<sup>1</sup>.

60. The Superintendent shall thereupon countersign the railway receipt, bill of lading, or other document, and shall seal it with his official seal. Both copies of the declaration made by the dealer shall be endorsed with the number of the railway receipt, bill of lading or other document, as the case may be and the date of counter signature of the aforesaid document, and they shall be signed by the Superintendent and sealed with his official seal ; one copy of the declaration shall thereupon be returned to the dealer and the other copy retained by the Superintendent.

61. A breach of rules 58 and 59 shall be punishable with a fine not exceeding one thousand rupees.

62. Notwithstanding anything contained in rules 58 and 59 the Superintendent may, for good and sufficient reason, authorise any person to transport any consignment of [taxable goods]<sup>1</sup> exceeding the quantity prescribed in rule 58 from any railway station, steamer station, post office or air port in Assam.

63. **Delegation and exercise of power.**—The powers to call for returns, to make assessment, to cancel or rectify them, to impose

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1. Substituted for the words "Motor Spirit or Lubricants" vide Notification No. FTX. 189/62/4 dated 7.2.63.



penalty and to order maintenance of accounts shall not be delegated to any officer below the rank of Superintendent.

64. The Officer to whom powers may be delegated under Section 41 shall exercise the powers subject to the provisions of the Act and the rules thereunder and to such restrictions as may be imposed by the Commissioner in delegating the powers.

65. Fees—The following fees shall be payable :---

- (a) upon a memorandum of appeal against an order of assessment, or upon a petition for revision of an appellate order against an order of assessment---five percent of the amount of tax in dispute subject to a minimum of two rupees and to a maximum of one hundred rupees ;
- (b) upon a memorandum of appeal against an order of penalty, or upon a petition for revision of an appellate order against an order of penalty---rupees two ;
- (c) upon a petition for revision of any other order and upon any other miscellaneous petition---rupee one]<sup>1</sup>.
- (d) For a duplicate copy of certificate of registration---Rupees two
- (e) Upon an application for registration---Rupees two

*Explanation*---In this rule “the amount of tax in dispute” means the difference between the amount of tax assessed and the amount admitted by the dealer to be payable.

66. No fee shall be payable in respect of any objection, written or verbal made in reply to a notice nor in respect of any spontaneous application which asks only for information and does not seek any specific relief.

67. Copies of orders.---The first copy of any assessment if and when applied for and the first copy of the appellate or revisional order will be supplied to the dealer free of charge.

68. An application for a certified copy of order or other document shall be filed in the office of the Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent, as the case may be, and shall contain the following particulars :—

- (a) Name and address of the dealer ;
- (b) Relevant return period ;
- (c) Particulars of the document or order ;
- (d) Office in which the document or order is available.

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1. Substituted vide Notification No. FTX 33/58/8 dated 18. 5. 59.



69. The following fees shall be payable for certified copies :—

- (a) An application fee—[25 Naye Paise]<sup>1</sup>
- (b) Authentication fee for every 360 words or fraction of 360 words—[50 Naye Paise]<sup>1</sup>.
- (c) One impressed folio for not more than 150 (English) words and extra folio for every additional 150 words or less.
- (d) Urgent fee of Re. 1 if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folios must also accompany the application.
- (e) An additional fee of Re. 1 to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) A searching fee of Re. 1 if the applicant wants a copy of the order or document which is more than one year old.

70. The fees payable under clauses (a) and (b) of rule 65 shall be deposited into the Treasury or Sub-Treasury under the head—[XII—Sales Tax—Taxes on sale of Motor Spirit ( other than diesel oil and other Internal—

combustion oil

Diesel oil and other internal combustion oil,

Lubricants.]<sup>1</sup>

All other fees payable under the Act or the Rules shall be paid in Court Fee Stamps.

71. **Penalties.**—(1) Whoever signs and verifies an application for registration or a return or application for refund otherwise than in conformity with rules 6, 17 or 42 shall be punishable with a fine not exceeding one hundred rupees.

(2) When a dealer acts in contravention of, or fails to comply with, any rules other than rules 6, 17, 42, 58 and 59, he shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

72. **Place of assessment.**—A dealer shall ordinarily be assessed by the Superintendent within whose jurisdiction his business is situated.

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<sup>1</sup> Substituted vide Notification No. F1X. 33/58 dated 18.5.59.



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Where a dealer has more than one such place of business, he shall be assessed by the Superintendent within whose jurisdiction his chief place or head office in Assam of such business is situated, and when the dealer has no place of business in Assam by such Superintendent as the Commissioner may, by notification in the official Gazette, so appoint.

73. \* \* \* \* \*

74. A dealer who wishes to claim deduction on the ground that the [taxable goods]<sup>2</sup> was not sold in State but despatched out-side the State shall, on demand, furnish in respect of such despatch the the following particulars namely :—

- (i) the name of the railway, steamer or air station (and of booking office if separate from station of despatch, and station of delivery,
- (ii) the number of the railway, steamer or air receipt or bill of lading and invoice number with date,
- (iii) the names of consignor, or the consignee, and
- (iv) the description and quantity or weight of the goods consigned with their value.

75. Every registered dealer shall hang up his registration certificate in his business premises in a conspicuous place.

[76. In determining the total weight of taxable goods sold in a return period, fraction of a litre below half litre shall be ignored and fraction of a litre equal to or exceeding half litre shall be taken as a whole litre.]<sup>3</sup>

[77. In determining the amount of tax payable or in allowing any refund under this Act, an amount equal to or less than two Paise shall be ignored and an amount more than two Paise shall be taken as five Paise.]<sup>4</sup>

1. Rule 73 deleted vide Notification No. FTX. 189/62/4 dated 7.2.63.

2. Substituted vide Notification No. FTX 189/62/4 dated 7.2.63.

3. Rule 76 was substituted vide Notification No. FTX. 189/62/4 dated 7.2.63.

4. Rule 77 was substituted vide Notification No. FTX. 189/62/4 dated 7.2.63.



**FORM I**  
**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955**

**Application for Registration**  
 (See Rule 5)

To

The Superintendent of Taxes... ..

I, ... son of... ..  
 residing at... .. P. O. .... in  
 thana... .. of ... .. district  
 on behalf of myself and the persons whose names and addresses are  
 given in paragraph 2 on behalf of the Company mentioned in para-  
 graph 4 doing business

as\* ... .. in ... ..  
 ... .. P. O. ... .. in Thana... ..  
 ... .. of ... ..  
 district and with branches at... ..

hereby apply for a certificate of registration under the Assam (Sales  
 of Petroleum and Petroleum Products, including Motor Spirit and  
 Lubricants) Taxation Act, 1955. We ordinarily deal in... ..

<sup>1</sup>[We obtain the following taxable goods otherwise than  
 purchase for sale in the State].

<sup>1</sup>[We manufacture, make or process the following taxable  
 goods for sale in the State].

<sup>1</sup>[We import the following taxable goods from outside India/  
 Assam for sale in the State—]

**\*\*2.** The following person (s) is/are proprietor (s)/Partner(s)/  
 members(s) of the aforesaid business and has/have interest in the  
 aforesaid business :---

	Name	Address	Age	Father's name	Home address
	(1)	(2)	(3)	(4)	(5)
1.					
2.					
3.					
4.					

\* Here enter the name and style of the business.

\*\* This paragraph is to be filled up only in cases of business other than  
 a Joint Stock Company.

1. Substitute vide Notification No. FTX-18/62/4 dated 7. 2 63.



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\*3. Myself and the persons enumerated in paragraph 2 above have interest in no other business in India

against each :—

in the following other business in India.

Name	Name and particulars of the business	Address of the business
1.		
2.		
3.		
4.		

\*\*4. The business in respect of which application is made has been registered with the Registrar of Companies, Assam ( if registered in any other State, the name of such State ) on... ..

5. We maintain our accounts in the... .. language and for the purposes of accounting our year runs from... .. to... .. approximately corresponding to English date ... .. to ... ..

The above Statements are true to the best of my knowledge and belief.

Signature of applicant... ..

Designation... ..

Head of the office/Proprietor/Managing Partner or Partners/ Manager/Managing Director or Directors/Member/Principal Officer.

Dated at... ..

The... ..

**ACKNOWLEDGEMENT**

Received an application in Form I from... .. for registration under section 6/7 of the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955.

Receiving Officer.

\* This paragraph is to be filled up only in cases of business other than a Joint Stock Company.

\*\* This paragraph is to be filled up only in case of a Joint Stock Company.

NOTE : Strike out whichever is not applicable.



**FORM II**

**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955**

**Certificate of Registration**  
( See Rule 8 )

Registration Mark—

No.... .. Circle... ..

This is to certify that (1) ... ..  
son of... .. residing at... .. and doing  
business at... .. located at... .. having branch  
business at... ..  
has this ... .. day of... .. 19... .. been  
registered under Section 6/7 of the Assam (Sales of Petroleum and  
Petroleum Products, including Motor Spirit and Lubricants)  
Taxation Act, 1955.

He is liable to pay tax with effect from... ..

1. The dealer deals in :—

Goods resold after purchase in Assam	Goods sold after import from outside Assam	Goods sold after manufacture or production
(1)	(2)	(3)

2.

Seal

Dated the

Superintendent of Taxes...

1. Here enter the name of the proprietor in the case of individual, the name of the firm in the case of partnership or association of persons, the name of the family in the case of the Hindu undivided family, the name of the Company in the case of a Joint Stock Company, the designation of the head of the Office in the case of a Government Department.

2. Paragraph 2 of form No. II was deleted vide Notification No. FTX. 189/62/4 dated 7. 2. 63.

Delete inappropriate words, if any.



F. III ASSAM (SALES OF PETROLEUM ETC) TAXATION RULES, 1956 735

FORM III

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955

Register of Certificates Issued

(See Rule 14)

Circle—

Serial No.	Dealer's name and Address	Name of goods sold	Certificate No. and date of issue	Branch of business, if any	Date of commencement of liability	Registered under -section	Remarks



736 ASSAM (SALES OF PETROLEUM ETC) TAXATION RULES, 1956. F.IV

FORM IV\*

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955.

Return of taxable goods sold

(See Rule 15)

Name of dealer.....  
Address.....

Registration No .....  
Return Period.....

Particulars	Motor Spirit (other than Diesel Oil and other Internal Combustion Oils)	Diesel Oil and other Internal Combustion Oils.	Lubri- cants	Crude Oil	Remarks
	Litre	Litre	Litre	Litre	
A. (a) Opening stock—					
(b) Taxable goods manu- factured, made or processed during the period ... ..					
(c) Taxable goods im- ported ... ..					
(d) Other receipts/gain, etc. ... ..					
(e) Taxable goods re- turned ... ..					
(f) Total stock (a+b+c+d+e) ... ..					
(g) Despatches on Ex- change account—in- side Assam outside Assam ... ..					
(h) Despatches on con- signment account— outside Assam ... ..					
(i) Export outside India					
(j) Sales taxable under Central Sales Tax Act					
(k) Loss claimed under Section 3(3) ..					
(l) Closing stock ... ..					
(m) Total quantity of taxable goods liable to tax					

\* Form No. IV was substituted vide Notification No. FTX. 189/62/4 dated 7.2.63.



F. IV ASSAM (SALES OF PETROLEUM ETC) TAXATION RULES, 1956 737

B. Tax payable—

	Rs.	P.
at the rate of.....nP. per litre of Motor Spirit other than Diesel Oil and other Internal Combustion Oils ... ..		
at the rate of.....nP. per litre of Diesel Oil and other Internal Combustion Oil ... ..		
at the rate of.....nP. per litre of Lubricant ... ..		
at the rate of.....nP. per litre of Crude Oil ... ..		
	Total Tax due	Rs.

C. Amount paid, vide Chalan No.....date..... .. Rs.

The above statement is true to the best of my knowledge and belief.

Date.....19...

Signature of dealer.



**FORM V-A**

**THE ASSAM SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS TAXATION ACT, 1955**

**Assessment Order Sheet**

(See Rule 18)

1. Name of dealer (with complete address).
2. Registration Certificate No. ....Circle
3. ....Subdivision. Period ending.....
4. Record No.....
5. Branches—
  - (b)
  - (c)
6. Shares—
  - (a) Partners :—Their names with shares.
  - (b) Members :—Their names with shares.
7. Weight of goods returned—
  - (a) Motor Spirit (other than Diesel oil and other internal Combustion oil).
  - (b) Diesel oil and other internal Combustion oil,
  - (c) Lubricant.
  - [(d) Crude oil]<sup>1</sup>.
8. Books produced.
9. Section and sub-section under which assessment made.

Date	Assessment order

1. Inserted vide Notification No. FFX. 276/60/6 dated 26.4.61.



FORM V-B\*

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955  
Assessment Order Form

(See Rule 18)

Circle... .. Registration No... ..  
Name of dealer... .. Record No... ..  
Address... .. Return Period... ..

Particulars	Motor Spirit (other than Diesel Oil and other Internal Combustion Oils)	Diesel Oil and other Internal Combustion Oils	Lubrica- nts	Crude Oil	*
	Liter	Liter	Liter	Liter	Liter
A. Returned—					
1. Total quantity of taxable goods issued out of stock during the period ...					
2. Less—					
(a) Despatches on Exchange account— Inside Assam... Outside Assam...					
(b) Despatches on consignment Account— outside Assam...					
(c) Export outside India ...					
(d) Sales taxable under Central Sales Tax Act ...					
(e) Loss claimed under Section 3 (3) of the Act ...					
3. Taxable quantity returned ...					
B. Determined—					
1. Total quantity of taxable goods issued out of stock during the period.					

\* Form No. V-B was substituted vide Notification No. FTX. 18/62/4 dated 7.2.63.



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Less—

- (a) Despatch on Exchange account—
  - Inside Assam ..
  - Outside Assam ..
- (b) Despatches on consignment account—
  - Outside Assam ..
- (c) Export outside India ..
- (d) Sales taxable under Central Sales Tax Act. ..
- (e) Loss allowed under Section 3(3) of the Act ..

3. Quantity liable to tax ..

Rs. P.

C. Tax payable—

- at the rate of.....nP. per litre of Motor Spirit other than Diesel Oil and other Internal Combustion Oils .. ..
- at the rate of.....nP. per litre of Diesel Oil and other Internal Combustion Oils .. ..
- at the rate of... ..nP. per litre of Lubricant .. ..
- at the rate of... ..nP. per litre of Crude Oil .. ..

Total amount payable ..

D. Total amount of tax assessed	..	..	..
Amount of penalty imposed	..	..	..
Total dues ..	..	..	..
Amount already paid ..	..	..	..
Net balance due	..	..	..
Rupees .. ..	..	..	(in words)

Assessed under Section... ..

on... .. 19... ..

Superintendent of Taxes.....

Address... ..



FORM VI  
THE ASSAM (SALES OF PETROLEUM AND PETROLEUM  
PRODUCTS, INCLUDING MOTOR SPIRIT AND  
LUBRICANTS) TAXATION ACT, 1955

Form of appeal against an order of assessment under Section 11,  
13 or 14 or/and against an order of penalty under Section 16  
or 20 of the Assam (Sales of Petroleum and Petroleum  
Products, including Motor Spirit and Lubricants  
Taxation Act, 1955.

( See Rule 21 )

To

The.....

.....

.....

The.....day of.....19.....

Date of order appealed against... ..

Name and designation of the Officer who passed the order.....

.....

Period of assessment from... to....

Rs.

Amount of tax assessed on sale of Motor Spirit (other than

Diesel oil and other internal Combustion oil ) ...

Amount of tax assessed on sale of Diesel oil and other

internal Combustion oil ... ..

Amount of tax assessed on sale of Lubricants ...

[ Amount of tax assessed on sale of Crude Oil ]<sup>1</sup>

Amount of penalty imposed ... ..

Total ...

The petition of.....of.....

Post Office.....District shewth as follows—

1. Under the Assam ( Sales of Petroleum and Petroleum  
Products, including Motor Spirit and Lubricants) Taxation Act,  
1955 your petitioner has been assessed on sale of.....litres  
of Motor Spirit (other than Diesel oil and other internal Combustion oil  
Diesel oil and other internal Combustion oil)

Lubricants

[Crude Oil] <sup>1</sup>

for the period from.....to.....

1. Inserted vide Notification No. FTX. 276/60/16 dated 26.4.61.



742 ASSAM (SALES OF PETROLEUM ETC) TAXATION RULES, 1956 F.VI

2. Under Section 16/20 of the Assam ( Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 a penalty, of ... .. has been imposed on your petitioner.

3. The notice of demand which your petitioner received on ... .. is attached hereto.

4. Your petitioner sold... .. litres of Motor Spirit ( other than Diesel Oil and other internal Combustion oil )  
Diesel oil and other internal Combustion oil  
Lubricants  
Crude oil ]<sup>1</sup>

only during the period and your petitioner is liable to pay a tax of Rs... .. only for the said period.  
Motor Spirit ( other than Diesel oil )  
and other internal Combustion oil)

5. Your petitioner did not sell Diesel oil and other internal Combustion oil any during the said period.  
Lubricants  
[ crude oil ]<sup>1</sup>  
Motor Spirit ( other than Diesel oil  
and other internal Combustion oil )

6. Your petitioner has made a return of Diesel oil and other internal Combustion oil  
Lubricants  
[Crude oil]<sup>1</sup>  
sold to the office of the Superintendent under Section 10 of the Act and has complied with all the terms of the notice served on him by the Superintendent under sub-section (2) of Section 11 of the Act.

7. Your petitioner was prevented by sufficient cause from making the return required by section 10 or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under sub-section (2) of Section 11, as more particularly specified in the statement hereto annexed.

8. (Enter here the grounds on which you rely for the purpose of this appeal ).

9. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be set aside and/or remanded to... .. for assessment or that the order of the... .. imposing a penalty of Rs... .. upon your petitioner may be set aside.

1. Inserted vide Notification No. FTX. 276/60/16 dated 26.4.61.



F.VI. ASSAM (SALES OF PETROLEUM ETC) TAXATION RULES, 1956 743

I... ..the petitioner named above, do hereby declare that what is stated herein is true to the best of my information and belief and that all tax<sup>1</sup> due in respect of the order of assessment appealed against has been paid, under Treasury Challan No... ..dated... ..

A certified copy of the order appealed against is attached herewith.

Signed... ..

(To be signed by the dealer or by an agent **duly authorised** in writing in this behalf by the appellant).

Note.—Strike out whichever is not applicable.

You are hereby advised that for the purpose of the recovery of the tax and penalty specified in this order, the amount of the tax and penalty is payable by you to the Collector of Land Revenue, Assam, at the place specified in the order.

State Bank of India  
Sub-Treasury Office  
Assam

when you will be granted a receipt. You are further informed that unless the total amount due, including the penalty, is paid by the above date, a further penalty will be imposed on you and a Certificate will be issued to the Collector for the recovery of the whole amount as a sum of land revenue.

Dated.....19.....  
(Signature)  
Superintendent of Taxes  
Address.....

1. The words "admitted to be due" were deleted by Notification No. FTX. 33/58/8 dated 18.5.59.



**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955**

**FORM VII**

**Notice of Demand under Section 20 of the Act**

(See Rule 30)

To

.....  
.....  
.....

You are hereby informed that for the return period ending on... .. the sum of Rs... .. as specified overleaf, has been determined as payable by you on account of tax and penalty.

2. You are required to pay the amount on or before the to the Treasury Officer, at.....  
Sub-Treasury Officer,  
State Bank of India.  
Reserve Bank of India.

when you will be granted a receipt.

3. You are further informed that unless the total amount due, including the penalty, is paid by the above date, a further penalty will be imposed on you and a Certificate will be forwarded to Collector for the recovery of the whole amount as an arrear of land revenue.

Dated.....19

(Seal)

Superintendent of Taxes.  
Address.....



**FORM VII (Reverse)\***  
**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955**

**Assessment Order Form**  
*(See Rule 18)*

Circle... .. Registration No... ..  
 Name of dealer... .. Record No... ..  
 Address... .. Return Period... ..

Particulars	Motor Spirit (other than Diesel Oil and other Internal Combustion Oils)	Diesel Oil and other Internal Combustion Oils	Lubricants	Crude Oil	*
	Litre	Litre	Litre	Litre	Litre
<b>A. Returned—</b>					
1. Total quantity of taxable goods issued out of stock during the period. . . .					
2. Less—					
(a) Despatches on Exchange account—					
Inside Assam . .					
Outside Assam. .					
(b) Despatches on consignment Account—					
Outside Assam..					
(c) Export outside India . . . . .					
(d) Sales taxable under Central Sales Tax Act . . . . .					
(e) Loss claimed under Section 3 (3) of the Act . . . . .					
3. Taxable quantity returned . . . . .					
<b>B. Determined—</b>					
1. Total quantity of taxable goods issued out of stock during the period. . . . .					

\* This form was substituted vide Notification No. FTX. 189/62/4 dated 7.2.63.



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2. Less—
- (a) Despatches on Exchange account—
    - Inside Assam ...
    - Outside Assam ...
  - (b) Despatches on consign- ment account—
    - Outside Assam ...
  - (c) Export outside India ...
  - (d) Sales taxable under Cen- tral Sales Tax Act. ...
  - (e) Loss allowed under Sec- tion 3(3) of the Act ...
3. Quantity liable to Tax ...

Rs. P.

C. Tax payable—

at the rate of.....nP. per litre of Motor Spirit other than Diesel Oil and other Internal combustion Oils.....

at the rate of.....nP. per litre of Diesel Oil and other Internal Combustion Oils.....

at the rate of.....nP. per litre of Lubricant ... ..

at the rate of.....nP. per litre of Crude Oil ... ..

Total amount payable ....

D. Total amount of tax assessed—

Amount of penalty imposed ..	..	..
Total dues .. ..	..	..
Amount already paid .. ..	..	..
Net balance due .. ..	..	..
Rupees .. ..	..	..

Rs. Rs.

.. (in words)

Assessed under Section... ..

On... .. 19

Superintendent of Taxes  
Address.....







**FORM IX**  
**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING**  
**MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955**

**Register of daily collection**  
*(See Rule 39)*

Return period.....

Financial year.....

Month.....

Circle.....

**DEMAND COLLECTION**

**ADVANCE COLLECTION**

Serial No.	Number in the Demand Register	Treasury Challan number and date	Name of dealer	Demand in excess of advance	Penalties	Compositoin money	Miscellaneous	Total	Serial Number	Record Number	Treasury Challan number and date	Name and address of dealer making Payment	Amount paid	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

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\* Substituted vide Notification No. 276/60/16 dated 26.4.61

**FORM X\***  
**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING  
 MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955**

**Register of Assessment, Demand and Collection**

(See Rule 40)

Month.....

Financial year .....

Circle...

Return period.....

Serial No.	Index No.	Name of dealer	Net quantity determined					Demand				Collection			Remarks	
			Motor spirit (other than diesel oil and internal combustion oil	Diesel oil and internal combus- tion oil	Lubricants	Crude oil	Other oil	Demand (before deduction of advance)	Advance	Net demand (9-10)	Penalty	Composition money	Total 11, 12 and 13	Amount		Chalan No. and date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
								Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.		

F. X ASSAM (SALES OF PETROLEUM ETC) TAXATION RULES, 1956 749



THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955  
(See Rule 45)

Book No.  
Voucher No.

[XII]<sup>1</sup>-SALES TAX

Motor Spirit (other than Diesel oil and internal Combustion oil).  
Diesel oil and other internal Combustion oil  
Lubricants.  
Crude oil.

Refund payable to—  
Assessment record No.—  
Date of order directing refund—  
Amount of refund—  
Chalan No. and date of original payment—  
Signature of Superintendent—  
Signature of recipient of the Voucher—  
Date of encashment—

1. Figure "XII" substituted for "XII-A" vide Notification No. FTX, 189/62/4 dated 7.2.63.

FORM XI

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955  
(See Rule 45)

Book No.  
Voucher No.

[XII]<sup>1</sup>-SALES TAX

Motor Spirit (other than Diesel oil and internal Combustion oil)  
Diesel oil and other internal Combustion oil  
Lubricants  
Crude oil

Order for refund of tax—

Treasury/Sub-Treasury  
Payable at State Bank of India  
Reserve Bank of India

To

The Treasury Officer.....  
The Sub-Treasury Officer.....  
The Agent, State Bank of India.....  
The Agent, Reserve of Bank India.....  
1. Certified that with reference to the assessment records No. . . . a refund of Rs.....is due to.....in respect of the return period ending.....  
2. Certified that the 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 assessment record under my signature.  
4. Please pay to.....the sum of Rs.....(Rupees.....).  
(Seal) (in words)

Date.....Place.....Superintendent.....

Received payment.  
Claimant's Signature.....  
The ... .. 19..

Pay Rupees.....only.  
Officer-in Charge of the Treasury.  
Examined. Sub-Treasury.  
Accountant, The... .. 19....



**FORM XII**  
**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING**  
**MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955**

**Refund Register**  
 (See Rule 47)

Circle.....

Financial Year	Serial No.	Name and address of the claimant	Return period in respect of which refund is claimed	Amount of refund claimed	Amount of refund allowed	Refund Vr. No. and date	PAYMENTS		Remarks
							Refund set off against other demands	Office who allowed the refund	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

ASSAM (SALES OF PETROLEUM ETC) TAXATION RULES, 1956 F.XII 751



**FORM XIII**  
**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING**  
**MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955**

**Register of Prosecution**  
*(See Rule 49)*

Circle.

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Serial No.	Year	Name of the dealer	Address	Date of prosecution or issue of notice thereof	Nature of offence	Result	Amount of composition money realised if any and the date of realisation	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)



**FORM XIV\***  
**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING  
 MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955**

**Dealer's account of daily transactions (in litres)**  
 (See Rule 52)

Name of dealer... ..

Month—

Address... ..

Registration No... ..

Date	Opening Balance	Quantity Manu- factured, made or processed	Quantity imported	Other receipts/ gain	Returned by Customers	Total Stock	Despatches on Exchange Account		Despatches on consignment account outside Assam	Export outside India	Quantity taxable under the Central Sales Tax Act	Loss claimed under section 3(3)	Taxable quantity	Closing Stock	Remarks
							Inside Assam	Outside Assam							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Notes.—(1) This register should be maintained in the form of a book with at least 24 pages for use not less than two years.

(2) Separate register should be maintained in respect of sale of Motor Spirit (other than Diesel Oil and internal Combustion Oils), Diesel Oil and Internal Combustion Oils, Lubricants and Crude Oil.

\* Form No. XIV was Substituted vide Notification No, FTX. 189/62/4 dated 7.2.63.



FORM XV

THE ASSAM ( SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955

( See Rule 59 and 60 )

To

The Superintendent of Taxes,

.....

In accordance with the provisions of rules 59 and 60 of the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants Taxation Rules, 1956, I/We hereby declare that the following consignment .....is being imported into Assam, by Rail/Air/steamer and apply for a permit to transport the same by road/by boat from the railway station/steamer station/post office/air port mentioned below :-

- (a) Name and address of the seller from whom purchased... ..
- (2) Name and address of the consignee... ..
- (3) Place of despatch... ..
- (4) Name of railway station/steamer station/post office/air port from whom delivery will be taken ... ..
- (5) Destination... ..
- (6) Destination 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 (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956) 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 owing to the provisions of the said Act and the Rules made thereunder.

Name of the dealer in full... ..  
Address ... ..  
Signature and status of the the applicant .....

- Notes.—(1) A separate application should be made for each different consignment and different destinations.  
(2) The application should be signed by the same person as provided in Rule 6 for the purpose of signing an application for registration.



THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION RULES, 1956.

FOTM XVI\*

COUNTERFOIL

CERTIFICATE OF EXPORT

(See Rule 18A)

Seal of the  
issuing authority

Sl. No.

Office of issue

Date of Issue

Name and complete address of the exporter

Registration No. of the exporter under the Assam Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1956, if any.

To... ..  
(Name and complete address of the seller)

Registration No. of the seller under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955.

Certificate I :—Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuence of our purchase order No..... dated.....purchased from you as per bill/cashmemo/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 certified that non- liability to tax under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 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 these 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 underake to inform the sales tax authority or 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 original from XVI was deleted vide Notification No. FTX-189/62/4 dated 7.2.63 and tater the present form XVI was inserted vide Notification No. FTX. 88/78/139 dt. 11.6.1980



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 and date of air consignment note/bill of lading/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 lading/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.

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Note:—To be retained by the exporter.

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THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION RULES, 1956

FORM XVI

ORIGINAL

CERTIFICATE OF EXPORT

( See Rule 18A )

Seal of the  
issuing authority

Sl. No.

Office of issue

Date of issue

Name and complete address of the exporter

Registration No. of the exporter under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955, if any.

To... ..  
(Name and complete address to the seller)

Registration No. of the seller under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955.

Certificate I :—Certified that the goods ( the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No... .. dated... .. purchased from you as per bill/cashmemo/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 certified that non liability to tax under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 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 sales tax 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 and date of air consignment note/bill of lading/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 lading 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... ..

Note—To be furnished by the selling dealer to the Superintendent

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION RULES, 1956  
FORM XVI

**Certificate of Export**  
( See Rule 18A)

DUPLICATE

Seal of Issuing Authority
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Serial No... ..

Office of issue... ..

Date of issue... ..

Name and complete address of the exporter... ..

Regiatration No. of the exporter under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955, if any.



To .....

( Name and complete address of the seller )

Registration No... .. of the seller under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955.

Certificate I.—Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No... .. dated... .. purchased from you as per bill/cashmemo/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 certified that non-liability to tax under the Assam (Sales of Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 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 these 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 Sales tax 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 and date of air consignment note/bill of lading/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 lading/ railway receipts/goods vehicle record/postal report/ 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 person signing the certificate in  
relation to the exporter.

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**NOTE—**To be furnished by the selling dealer to the Superintendent.



**FORM XVII\***  
**REGISTER OF CERTIFICATE OF EXPORT**  
 (See Rule 18 A)

F.XVII ASSAM (SALES OF PETROLEUM ETC) TAXATION RULES, 1956 761

Date of receipt	Book No.	Receipt		Date of issue	Book No.	Serial No.	Seller to whom issued under Rule	Purchasers order sellers bill and challan No, in reference to which issued	Remark
		Serial No. From.....	To.....						
(1)	(2)	(3)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

\* Form XVII was inserted vide Notification No. FTX 88/78/139 dated 11.6.80.