



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং ৯৯ দিশপুৰ, বৃহস্পতিবাৰ, ৩০ মাৰ্চ, ২০১৭, ৯ চ'ত, ১৯৩৯ (শক)

No. 99 Dispur, Thursday, 30th March, 2017, 9th Chaitra, 1939 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF TAXES :: ASSAM :: KAR BHAWAN

NOTIFICATION

The 29th March, 2017

No. CTS-62/2014/65.-Whereas it has been represented by the e-commerce companies and courier companies engaged in transportation of taxable goods purchased online for own use or consumption that all the e-commerce goods/shipments which are brought into the State of Assam for delivery to the end consumers are not accepted 'in toto' and therefore, many such online ordered goods are required to be sent back to the actual vendors outside the State of Assam;

And whereas it has been represented by such e-commerce companies and courier companies that a simple mechanism or procedure needs to be evolved for facilitating the return of such unaccepted or undelivered online purchased goods to the vendors in the originating state and to dispense with the requirement of Statutory forms like Tax Clearance Certificate (Form 63) or Despatch Note and also to allow the adjustment of Entry Tax involved in respect of such unaccepted or undelivered consignments paid at the time of entry of such goods in Assam;

Now, therefore, in exercise of the powers conferred upon me by the provisions of Section 9A of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), the undersigned is pleased to notify, with prior approval of the State Government, the following procedure in respect of return of unaccepted and undelivered consignment of online/e-commerce goods/shipments by the transporter, courier, agent etc. to the vendors outside the State of Assam:-

1. The transporter, courier, agent or any other person who intends to avail this facility must have obtained registration under the Assam Entry Tax Act, 2008 and user ID and password. Such transporter, courier or agent must have opted for making payment of entry tax on behalf of importer(s) and must have been paying such tax on behalf of importer(s) in respect of online/e-commerce goods/shipments.
2. Such transporter, courier, agent or any other person must have furnished online declaration and paid entry tax in respect of import of online shipments which are sought to be returned to the outside vendors because of rejection/non acceptance by customers in Assam.
3. In respect of transportation of unaccepted or undelivered consignments the use of Tax Clearance Certificate or Despatch Note shall be dispensed with provided such online/ e-commerce consignments were brought into the state of Assam in terms of provisions of the Commissioner of Taxes, Assam's Notification No. CTS-62/2014/53 dated 23-12-2014 and Notification No.CTS-62/2014/60 dated 30-07-2015.

4. Such transporter, courier, agent or any other person shall observe the following procedure in respect of goods sought to be returned to out-state vendors:-
 - a) The transporter/courier/agent/any other person needs to visit the Commissioner of Taxes website : www.tax.assam.gov.in
 - b) After clicking on “e-Services” tab, click on “e-Manifest Declaration” and then login with their user id and password.
 - c) Such user needs to click on “Declaration for Return of Goods” to file online declaration in respect of online consignments sought to be returned to out-state vendors.
 - d) The user can view invoice details either by “Acknowledgement number” or by “Declaration date”.
 - e) In case of search of invoice by “declaration date”, the list of the entire acknowledgement numbers date-wise will appear. The user needs to click on “View Details” link to view the details of particular invoice against which goods is sought to be returned.
 - f) The user needs to tick on select box appearing in the left side to confirm invoices in respect of which goods are sought to be returned.
 - g) The user needs to click on “Request for Return” button. A dialog box will appear in which click on “Confirm and Save”.
 - h) Return Acknowledgement Slip will be generated and the user can take the print out of the same.
 - i) The user can view the status of his return request (Processing/Approved/Rejected) by clicking on “Track Status for Return of Goods” link in home screen.
5. On approval by the concerned Assistant Commissioner of Taxes/Superintendent of Taxes only, the Goods Return request of the transporter/courier/agent/any other person shall be deemed to be confirmed and such transporter, courier etc. shall be entitled to transport such goods across the State. If the concerned Assistant Commissioner of Taxes/Superintendent of Taxes does not approve within a period of three working days, it shall be deemed to have been approved.
6. On actual physical movement of goods across the check post or otherwise and endorsement to this effect in the system by the officer concerned of check post or deemed check post, the amount of entry tax in respect of returned shipments shall stand credited to the account of such transporter/courier/agent/any other person.

This notification shall come into force on the date of its publication in the Official Gazette.

ANURAG GOEL,
Commissioner of Taxes, Assam,
Kar Bhawan, Dispur, Guwahati-6.