

THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-31
[See Rule 28(2)(c)]

**CERTIFICATE UNDER SUB-SECTION (1)(b) OF SECTION 47, RELATING TO
DEDUCTION OF TAX AT SOURCE OR NO DEDUCTION, AS THE CASE MAY BE.**

Office Address :

Certificate No.

Date

As application in Form _____ has been received from M/s.on date

2. After having gone through the documents furnished by the applicant, I am satisfied that the contract No. _____ dated _____ relating to _____ -
(nature of the works contract).

- + (i) is an indivisible Works Contract,
- + (ii) A divisible Works Contract of supply and labour
- + (iii) Contract involving pure labour and/or service.

Therefore, if certified that on the amount payable towards the said contract,--

- * (a) No tax is deductible at source.
- * (b) The amount of tax deductible at source is Rs.

3. That nothing in the said certificate shall affect the tax liability of the dealer under the Act.

Seal

Place :

Date :

Signature, Name and Designation of Prescribed
Authority.