

THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-77
[See Rule 58]

STATEMENT OF TAX PAID STOCK IN HAND

as on _____

Name of the dealer:

Address:

Tax Payer Identification No. (TIN) :

Opening Stock as on _____	_____ %	_____ %	Rs.	
Add: Purchases from _____ to _____			Rs.	
Sales from _____ to _____			Rs.	
Closing stock as on _____			Rs.	

Details of invoice against which purchases were made :

Sl. No.	Date of purchase	Invoice/Bill No.	Name and address of the selling dealer	Registration certificate No.	Item	*Quantity/ Number	Purchase Value excluding tax		Involved tax	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand Total _____										

VERIFICATION

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Further certified that the particulars indicated above are the correct version of the documents, which are in my/our possession and can be produced before the tax authority on demand.

Place :

Signature : _____

Date :

Name _____

Designation :

ACCOUNTANT'S CERTIFICATION

Certified that I have personally verified the documents as stated above and certify that the details of the tax credit claimed by the dealer is true and correct as per section 108 of the Assam Value Added Tax Act, 2003.

Place : _____ Signature : _____

Date : _____ Name _____

Membership Number

INSTRUCTIONS FOR FILLING THE STATEMENT

1. The statement has to be submitted within one month from the date of commencement of the Act..
2. The statement has to be furnished by a registered dealer wishing to claim credit under section 108.
3. The goods on which credit is being claimed should be physically held in Assam by the dealer on the date of commencement of the Act.
4. The goods on which credit is being claimed should have been purchased within one year prior to the date of commencement of the Act, from a dealer registered under Assam General Sales Tax Act, 1993 and the dealer should have in his possession the invoices.
5. The goods in the stock were taxable at first point under Assam General Sales Tax Act, 1993.
6. The dealer should claim the entire amount of credit to which he is entitled in a single statement.
7. Every dealer, who claims tax credit in respect of the stock held and if such dealer is required to get his accounts audited under any Act for the year previous to the appointed date, he shall, on the stock statement, get a certificate signed by an accountant, certifying that the net credit claimed is true and correct.
8. *Quantity wise details is required only when the dealer deals in one commodity.