

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-45**  
**[See Rule 31(4)]**

**PURCHASE BOOK**

Date	Source	Value of goods purchased in the State				Tax paid
		Exempt	@ .....%	@ .....%	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	On tax invoices					
	Other purchases					

Note 1:- Value of goods purchased on tax invoices shall not include tax.

Note 2:- In columns (d), (e) and (f), classify the goods according to different rates of tax applicable. Add more columns, if necessary