

ARUNACHAL PRADESH ENTRY TAX RULES, 2011

The Arunachal Pradesh Gazette No. 34, Vol. XVIII, EXTRAORDINARY PUBLISHED BY AUTHORITY Naharlagun, Thursday, March 10, 2011 Phalguna 19, GOVERNMENT OF ARUNACHAL PRADESH TAXATION AND EXCISE DEPARTMENT ITANAGAR NOTIFICATION The 7th March, 2011 1932 (Saka) No. TAX the Arunachal Pradesh Entry Tax Act, 2010 (No. 5 of 2010) has been enacted by the State Legislative to levy a tax on the entry of goods into local area for the purpose of providing the infrastructure and amenities to facilitate trade and commerce within the State Of Arunachal Pradesh ; And whereas the said Act has come into force on 1st April, 2005. And whereas it is expedient to make a rule to carry out the purposes of the Act ; And whereas urgent public interest is involved for constitution of the Arunachal Pradesh Trade Development Fund out of the proceeds of the entry tax collected And whereas the Government is satisfied that circumstances exist which render it necessary for it to take immediate action to make rules without previous publication of such rules as required under sub-section (1) of section 12. And whereas first and second proviso of sub-section (I) of section 12 empowers the State Government to make rules without previous publication and with retrospective effect. Now, therefore, in exercise of the powers conferred by section 12 of the Arunachal Pradesh Entry Tax Act, 2010 (Act No. 5 of 2010), the Governor of Arunachal Pradesh is hereby pleased to make the following rules, namely (I) These rules may be called the Arunachal Pradesh Entry Tax Rules, 2011. (2) They shall be deemed to have come into force with effect from 1st April, 2005. (I) In these rules unless the context otherwise requires, - Short title and commencement Definitions. 2. 3. (a) (b) (c) (d) (e) (f) 'Act' means the Arunachal Pradesh Entry Tax Act, 2010 (Act No. 5 of 2010) ; 'Form' means a form appended to these rules ; 'Rules' means Arunachal Pradesh Entry Tax Rules, 2011 , 'Month' means a calendar month , 'Quarter' means the respective quarter of the year ending on the 30th June, 30th September, 31st December, 31st March ; 'Registered Dealer' means a dealer registered under the Arunachal Pradesh Goods Tax Act, 2005. (2) Words or expressions used and not defined in these rules but defined in the Act or the Arunachal Pradesh Goods Tax Act, 2005 or the framed thereunder shall have the same meanings respectively assigned to them in the Act or in the Arunachal Pradesh Goods Tax Act, 2005 or the Rules framed thereunder, as the case may be. (I) Any payment of tax, interest, penalty or any amount due under the Act may be made Payment of on or before the entry Of the goods in the local area either by means of a crossed tax. cheque or crossed bank draft in favour of the appropriate Government treasury drawn on an authorized bank and shall be tendered along with duly completed challan in Form FF-07 in quadruplicate. Notwithstanding anything contained in this rule, the Commissioner may provide separate procedures or method of payment of tax, interest or penalty in electronic form. 2 Application for Motor Vehicle. Maintenance of account and preservation of cash memo, bill, invoice etc. Administration of Arunachal Pradesh Trade Development Fund. Application of certain provisions of the Arunachal Pradesh Goods Tax Rules, 2005. The Arunachal Pradesh Extraordinary Gazette, March 10, 2011 5. 6. 7. (2) (2) (1) (2) (2) Any amount due under the Act shall be paid • (a) at an Arunachal Pradesh branch of an authorized Bank ; (b) at a Border Facilitation Counter (BFC) set up at entry check points ; (c) such branches of authorized banks outside Arunachal Pradesh being notified by the Commissioner as authorized to receive payment of tax • (d) any other place or means as may be notified by the Commissioner. An importer who imports a motor vehicle for his own use into any local area, shall file an application in Form No. ET-OI before the Assessing Authority of the area, under whose jurisdiction he resides for issuance of certificate for production before the Registering Authority under the Motor Vehicles Act 1988 of the District for registration of his motor vehicle under the said Act. The Assessing Authority, after satisfying himself about the particulars furnished in the application and of the payment of tax, shall issue a certificate in Form No. ET-02 to the importer, a copy of which shall also be forwarded to the concerned Registering Authority under the Motor Vehicles Act, 1988 along with a copy of the challan showing payment of entry tax. Accounts of such certificates issued shall be maintained by the Assessing Officer in his office in a bound register in Form No. ET-03. Every registered dealer liable to pay tax under the Act shall keep true and complete accounts of all specified goods imported by him into any local area. The provisions of Section 49 of the Arunachal Pradesh Goods Tax Act, 2005, shall apply mutatis mutandis for the purpose of this rule. An importer other than a registered dealer who imports any specified goods into a local area for consumption or use, shall preserve

the bill/invoice/cash memo, insurance papers and the number and the date of the relevant Air/Railway/Road Transport receipt or the bill of lading for each such import and shall produce the same before the Assessing Authority of the area in which he resides, as and which called for by the said authority for the purposes of the Act or the Rules. The tax shall be deposited in a separate, distinct and exclusive Head of Account "0042-106-Tax on Entry of Goods into local areas". The amount so deposited shall constitute the Arunachal Pradesh Trade Development Fund. Budget provisions shall be made and shown separately under the expenditure Heads of Account of the Departments concerned with the activities mentioned in sub-section (1) of section 10 of the Act. The total allocation of such budget provisions in a financial year shall not be less than the amount collected as Entry Tax minus cost of collection during the financial year. (3) The concerned Department shall approve schemes and sanction funds exclusively for the development of infrastructure or amenities to facilitate trade, commerce and intercourse. The relevant provisions of the Arunachal Pradesh Goods Tax Rules, 2005 shall mutatis mutandis apply in respect of all such procedural and other matters connected and incidental to, in carrying out the purposes of this Act for which no provision has been made in these rules. Tabom Barn, IAS, Chief Secretary, Government of Arunachal Pradesh, Itanagar. The Arunachal Pradesh Extraordinary Gazette, March 10, 2011 DEPARTMENT OF GOODS TAX, GOVERNMENT OF ARUNACHAL PRADESH FORM FF-07 (See Rule 3(1) of the Arunachal Pradesh Entry Tax Rules, 2011) Challan for Arunachal Pradesh Entry Tax Reserve Bank of India State Bank of India/other Authorised Banks/Border Post 3 at..... I. 2. 3. 4. 5. 6. 7. 8. 9. 10.(Branch)/(Location) Credited : Consolidated Fund of Arunachal Pradesh Head : "0042-106- Tax on Entry of Goods into Local Areas" Date of Entry into Arunachal/Likely Date Name and address of the Importer (consignee) Registration No. of Importer (if any) Name and address of Transporter Vehicle No. (if tax is filed at border post) Name and Address Consigner Registration No. of Consigner Nature of Goods under Import Quantity Value of goods at the time of import Entry Tax Rate Entry Tax due Other Dues (such as interest/penalty) TOTAL DUE/PAYMENT Total Amount paid in Words: 11. 12. 13

14. Signature of Depositor Name Position Date of Payment Received payment of Date of Entry..... TREASURY SEAL FOR USE IN TREASURY (Rupees.... ACCOUNTANT Note : The duplicate, triplicate and quadruplicate of Challan in Form FF-07 being identical with the original have not been produced here. 4 The Arunachal Pradesh Extraordinary Gazette, March 10, 2011 THE ARUNACHAL PRADESH ENTRY TAX RULES, 2011 FORM ET-OI [See rule 4 Application by an importer of a motor vehicle for issuance of a certificate for production before the Registering Authority under the Motor Vehicles Act, 1988. I. 2. 3. 4. 5. 6

7. Name of the importer (in block letters) Father's Name Full address of the importer Type and make of the motor vehicle (whether Bus, Truck, Car, Tractor, Trailer, Excavator etc.) and Engine No., Chassis No., Model etc. Name and complete address of the seller Details of Invoice/Bill/Cash Memo on the seller (i) No, (ii) Value . Date . Details of Entry Tax (i) (iii) (iv) Entry tax payable Tax paid Challan/Cheque/D.D. No. Dated (in figures).. (in words) DECLARATION I, Shri .. do hereby solemnly declare that the particulars mentioned above are true and correct to the best of my knowledge and belief. Date Place • Signature Full name . Enclose photocopies of all documents i.e. seller's bill/invoice/cash memo, temporary registration certificate under the M.V. Act, if any, insurance papers and other relevant documents, and challan/cheque/D. Draft for the amount of entry tax paid. The Arunachal Pradesh Extraordinary Gazette, March 10, 2011 THE ARUNACHAL PRADESH ENTRY TAX RULES, 2011 FORM ET -02 [See rule 4 (2) (Certificate to be granted to an importer of Motor Vehicle from any other State) GOVERNMENT OF ARUNACHAL PRADESH OFFICE OF THE SUPERINTENDENT OF TAXES Certificate No..... Date..... 5 As the importer Shri.....in compliance with the requirement of sub-section (1) of Section 4 of the Arunachal Pradesh Entry Tax Act, 2010 has paid a sum of .by Cheque/ Demand Draft/ Challan No.....dated.....in discharge of his tax liability under the Act in respect of import of the motor vehicle particulars of which are given below, the undersigned has no objection if his motor vehicle is registered under the Motor Vehicles Act, 1988. Particulars of the Vehicle (a) Type of the vehicle : (b) Engine No. • (c) Chassis No.: (d) Model : Date.... Place.... Signature and Designation of the Issuing Authority Copy forwarded to the D. T.O. (Registering Authority, Motor Vehicles Act, 1988) ..District for information. Signature and designation of the Issuing Authority.

THE ARUNACHAL PRADESH ENTRY TAX RULES, 2011 FORM NO. ET - 03 [See Rule 4 Register for issue of certificates to Registering Authority under the Motor Vehicles Act, 1988. 5 10 11 12 13 9 14 15 Published and printed by Directorate Of Printing—109/2011-DoP-250+Secy. (Tax and Excise)-500-3-2011.

