



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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No. 103 Dispur, Friday, 13th March, 2026, 22nd Phalgun, 1947 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 13th March, 2026

No. FTX.766966/23.- Whereas the draft of certain rule further to amend the Assam Value Added Tax rules, 2005, hereinafter referred to as the principal Rules, which Governor of Assam proposes to make in exercise of power under section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), was published as required under sub-section (1) of section 106 of the said Act in the Assam Gazette vide Notification No. FTX.766966/15 in Extraordinary Gazette No. 92 dated 5th March, 2026 inviting objection and suggestion from all persons likely to be affected before expiry of a period of seven days from the date of publication of said Notification in the Official Gazette;

And whereas no objection or suggestions was received from any individual on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Value Added Tax Rules, 2005, in the manner hereinafter appearing, namely:-

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| Short title and commencement | 1. (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2026.
(2) They shall come into force on the date of their publication in the Official Gazette. |
| Amendment of rule 8 | 2. In the principal Rules, in rule 8, in sub-rule (1), in clause (xvi), the punctuation mark ‘;’ shall be inserted at the end and thereafter following new clauses shall be inserted, namely: -
“(xvii) Indian Oil Petronas Private Limited;
(xviii) Reliance BP Mobility Limited (Jio-BP);
(xix) Purba Bharti Gas Private Limited;
(xx) North East Gas Distribution Company Limited;
(xxi) Adani Total Gas Limited.” |

VIRENDRA MITTAL,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.