পঞ্জীভুক্ত নম্বৰ - ৭৬৮ /৯৭ Registered No.-768/97

অসম ৰাজপত্ৰ

সত্যমেৱ জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্ত্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 92 Dispur, Thursday, 5th March, 2026, 14th Phalguna, 1947 (S. E.)

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

NOTIFICATION

The 4th March, 2026

No.FTX.766966/15.- The following draft of certain rules further to amend Assam Value Added Tax Rules, hereinafter referred to as the principal rules, which the Government of Assam proposes to make 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), for information of all concern likely to be affected thereby and the notice is hereby given that the said draft rules shall be taken into consideration after the expiry of a period of 7 days from the date of publication of the said notification in the Official Gazette.

Any objection or suggestion, which may be received from any individual shall be considered by the Government of Assam.

Objection or suggestions, if any, may be sent to the Secretary to the Government of Assam, Finance Taxation Department, Janata Bhawan, Dispur, Guwahati-6.

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.

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