



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

## NOTIFICATION

The 29th May, 2008

No. FTX.150/2004/26: In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Act 74 of 1956), the Governor of Assam hereby directs that tax at the rate of 0.25 paise in the rupee shall be payable on tea under the said Act, by any dealer having his place of business in the State of Assam in respect of any sale by him from any such place of business in the course of inter-state trade and commerce provided that such tea has been bought by him in auction held at Guwahati under the auspices of the Committee constituted by the Government of Assam Notification No. MI.168/86/17 dated 16.06.1986 and as reconstituted from time to time and that such sale is made to a registered dealer or to the Central or a State Government subject to the condition that the sale is covered by a declaration or, as the case may be, certificate as specified in the sub-section (4) of section 8 of the said Act.

Further, tax at the rate of 0.25 paise in a rupee shall be payable on tea under the said Act, by any dealer having his place of business in the State of Assam in respect of any sale by him from any such place of business in the course of inter-state trade and commerce provided that such tea has been bought by him from a broker under the auspices of the Committee constituted by the Government of Assam Notification No. MI.168/86/17 dated 16.06.1986 and as reconstituted from time to time and that such sale is made to a registered dealer or to the Central or State Government subject to the condition that the sale is covered by a declaration or, as the case may be certificate as specified in sub-section (4) of section 8 of the said Act.

This notification supercedes earlier Notification No. FTX.89/2003/Pt/6 dated 20.07.2004 issued in this regard and shall come into force on the date of its publication in the Official Gazette.

**K. V. EAPEN,**  
Commissioner & Secretary to the Govt. of Assam,  
Finance Department, Dispur.