

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 293 দিশপুৰ, বৃহস্পতিবাৰ, 16 অক্টোবৰ, 2008, 24 আহিন, 1930 (শক)

No. 293 Dispur, Thursday, 16th October, 2008, 24th Asvina, 1930 (S.E.)

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

NOTIFICATION

The 16th October, 2008.

No. FTX.58/2008/48: In exercise of the powers conferred by sub-section (3) of section 6 of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), the Governor of Assam, having considered it necessary in the public interest so to do, hereby fully partially, as the case may be, exempts the importer shown in column (1) of the Table below from the liability to pay entry tax in respect of specified goods mentioned in column (2), when imported into a local area for use, subject to the restrictions and conditions specified in column (3) of the said table:-

Table		
Importer	Class of goods	Restrictions and conditions subject to which exemption/concession is granted
(1)	(2)	(3)
Health Institutions in the public sector including Medical Colleges.	Hospital equipments of all types including X-ray, ultra sound, Doppler and scanning machines and other medical and diagnostic apparatus and parts and accessories thereof.	When the entry of such specified goods is effected into a local area by health institutions in the public sector including Medical Colleges, no tax is to be paid.
Small Scale industries excluding the industry established for production of goods, namely: coke, tobacco, IMFL, country spirit and Gutka.	Plant and machinery	At the payment of concessional rate of 0.25% entry tax.

Medium Scale industries excluding the industry established for production of goods, namely: coke, tobacco, IMFL, country spirit and Gutka.	Plant and machinery	At the payment of concessional rate of 2% entry tax.
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Explanation: For the purposes of this Notification "Small Scale Industries" means an industrial unit having investment in plant and machinery upto a limit of Rs.1 crore and "Medium Scale Industries" means an industrial unit having investment in plant and machinery upto a limit of Rs.5 crore.

This notification shall come into force on the date of its publication in the Official Gazette.

H.S. DAS,
Principal Secretary to the Government of Assam,
Finance Department, Dispur.

NOTIFICATION

The 16th October 2008.

NOTIFICATION No. 17X/2008-2009 in exercise of the powers conferred by sub-section (1) of section 8 of the Assam Tax Act, 2008 (Assam Act XII of 2008), the Government of Assam, hereby notifies that the public interest so to do, hereby fully partially or in whole may be exempted from the payment of the import duty on the goods specified in column (1) of the table below from the date of its publication in the Official Gazette for the purpose of specified goods mentioned in column (2) when imported into Assam for use in the manner specified in column (3) of the said table.

Class of goods	Imports	Imports
(1)	(2)	(3)
At the concessional rate of 2% entry tax	Plant and machinery	In the industries established for production of goods, namely: coke, tobacco, IMFL, country spirit and Gutka.