

অসম  ৰাজপত্ৰ  
**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 March, 2008

No. FTX.25/2008/Pt/2: Whereas biscuit was taxable at the point of first sale in the State on 'MRP' basis as per entry at serial number 22 of the Fourth Schedule under the Assam Value Added Tax Act, 2003 upto 3<sup>rd</sup> February, 2008;

And whereas it is made taxable at the every point of sale in the State at the rate of 12.5% as per entry at serial number 1 of the Fifth Schedule under the Assam Value Added Tax Act, 2003 with effect from 4<sup>th</sup> February, 2008;

And whereas the dealers dealing in the goods had some stock in their possession on 4<sup>th</sup> February, 2008, which has suffered tax at the first point of sale in the State on its MRP;

And whereas it has been represented for allowing input tax credit on such stock, which has already suffered tax. The matter has been duly considered;

And whereas the Government is satisfied that the circumstances exist which render it necessary for it to remove the said difficulty arising in giving effect to the provisions of the Act.

Now, therefore, in exercise of powers conferred by Section 110 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to allow input tax credit on sale of opening stock of biscuits held by a dealer on 4<sup>th</sup> February, 2008, which has suffered tax at the first point of sale in the State on its MRP.

Provided that dealer maintains proper account of such stock with proof of payment of tax on such stock.

This notification shall be deemed to have come into force on the 4<sup>th</sup> February, 2008.

H. S. DAS,  
Principal Secretary to the Govt. of Assam,  
Finance (Taxation) Department,  
Dispur.