

অসম



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# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 234 Dispur, Wednesday, 11th October, 2006, 19th Asvina, 1928 (S.E.)

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

## NOTIFICATION

The 11th October, 2006

No. FTX.55/2005/40: Whereas "Drugs & Medicines" were made taxable under the Assam Value Added Tax Act, 2003 at the point of first sale in the State on MRP basis;

And whereas it is a common practice in the medicine trade to offer free units on sale;

And whereas it is also a fact that these types of free units are ultimately sold by the retailer to the consumer against the price consideration;

And whereas such retailers would be collecting tax on sale of such free units without any corresponding deposit of such tax to the State exchequer;

And whereas the tax so collected on free supply should go to the coffer of the State exchequer;

Now, therefore, to obviate the difficulties arising out of such situation, in exercise of the 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 direct that the free supplies alongwith the sale at the point of first sale in the State on MRP basis shall also be deemed to be sale of such goods and the dealer making such free supplies at the point of first sale in the State shall calculate and pay tax on the MRP of such goods given free.

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

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