

অসম



ৰাজপত্ৰ

সত্যমেব জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃহঁতৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 44 Dispur, Thursday, 15th February, 2007, 26th Magha, 1928 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 8th February, 2007

No. FTX.55/05/Pt-III/25: In exercise of the powers conferred by Section 17 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), hereinafter referred to as the principal Act, the Governor of Assam is hereby pleased to make the following amendment by way of addition of new serial numbers with entries thereto in the First Schedule, by way of deletion and addition of new serial number with entries thereto in the Second Schedule and by way of modification in the Fourth Schedule to the said Act, namely:-

1. In the principal Act, in the First Schedule, after serial number 63, new serial numbers 64, 65 and 66 with entries thereto shall be inserted, namely:-

- “64. Mosquito net.
65. Anti-Malaria drugs, namely, chloquine group, quinine group, primaquine, arteether, artemether, pyrimethamine and sulfadoxine group, artesunate group whether in solution or in powder or in tablet or in capsule form.
66. Fly shuttle loom”

2. In the principal Act, in the Second Schedule, in Part-A,—

- (i) the serial number 89 with entries thereto shall be omitted;
(ii) after serial number 94, a new serial number 95 with entries thereto shall be inserted, namely :-

“95. Tea waste.”

3. In the principal Act, in the Fourth Schedule,—

- (i) for serial number 17 with entries thereto, the following shall be substituted, namely :-

“17. Rice including broken rice 1”;

- (ii) the serial number 21, with entries thereto shall be modified as follows, namely:-

“21 Drug & Medicines including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings but excluding anti-malaria drugs mentioned in entry at serial 65 of the First Schedule (On Maximum Retail Price basis).
Explanation:- The expression “drugs and medicines” shall not include products capable of being used as cosmetics and toilet preparations including tooth paste, tooth powder, cosmetics, toilet articles and soaps.” 4”

The 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.