

অসম



ৰাজপত্ৰ

সত্যমেব জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 42 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-II/55: Whereas it has become expedient to remove difficulties faced by the industrial units eligible for availment of tax concession while making supplies of their products to the organizations covered by section 47 of the Assam Value Added Tax Act, 2003;

Whereas, it is also expedient to remove difficulties faced by the various State Government office establishments while obtaining supply of Diesel and Petrol and other motor spirit from the detail outlets of Oil Companies due to the provisions of section 47.

Therefore, in exercise of the powers conferred by section 110 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 direct that tax deduction shall not be made under section 47 of the Assam Value Added Tax Act, 2003, for the following categories of the dealer mentioned in the Column 2 subject to the conditions and restriction mentioned in the Column 3 of the table:-

Table

Sl. No.	Categories of dealer	Conditions and restriction
(1)	(2)	(3)
1.	Retail outlets of Oil Companies selling diesel, petrol and other motor spirits.	Tax shall not be deducted subject to the condition that the concerned retail outlet has obtained the supplies locally from any oil companies.
2.	Dealers holding a certificate of entitlement for the purpose of tax remission/tax exemption under the Act.	Tax shall not be deducted subject to the condition that the dealer submits a tax clearance certificate, as prescribed under the provision of the principal Act, from the concerned Prescribed Authority.

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.