

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 20 Dispur, Monday, 4th February, 2008, 15th Magha, 1929 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 2<sup>nd</sup> February, 2008.

No. FTX.55/2005/Pt/82: 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 omission of serial numbers 8 and 92, modification of serial number 24(i) with entries thereto, insertion of new serial numbers 95, 96 and 97 in Part-A of Second Schedule and by way of addition of a new serial number 25 with entries thereto in Fourth Schedule to the said Act, by way of modification in serial numbers 1, 3, 4 and 5 in Third Schedule and by way of modification of serial number 8 and by way of omission of serial number 22 with entries thereto in Fourth Schedule to the said Act, namely:—

1. In the principal Act, in Part-A of the Second Schedule,—
  - (i) existing serial number 8 with entries thereto shall be omitted;
  - (ii) existing serial number 24(i) with entries thereto shall be modified as follows, namely:—

“24 (i). Edible oils excluding coconut oil.”;
  - (iv) existing serial number 92 with entries thereto shall be omitted.
  - (v) after serial number 94, the following new serial numbers 95, 96 and 97 with entries thereto shall be inserted, namely:—
    - “95. Cranes, bulldozers, dumpers, road-rollers, tipper, excavators, earthmovers.
    96. AAA conductors.
    97. Dry fruits.”

2. In the principal Act, in the Third Schedule, the rate of tax for the entries at serial numbers 1, 3, 4 and 5 shall be modified as follows, namely,—

“1. Gold ornaments.	1.
3. Precious stones.	1.
4. Bullions excluding silver bullions.	1.
5. Platinum whether as a part of the jewellery or otherwise.	1.”

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

- (i) the rate of tax for the existing entry at serial number 8 shall be modified as follows, namely:—

“8. Bitumen.	4.”;
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- (ii) serial number 22 with entries thereto shall be omitted;

- (iii) after serial number 24, a new serial number 25 with entries thereto shall be inserted, namely:—

“25. Bamboo.	4.”
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This notification shall come into force on the date of its publication in the Official Gazette.

**H. S. DAS**

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