

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 408 দিশপুৰ, বুধবাৰ, 16 নবেম্বৰ, 2011, 25 কাতি, 1933 (শক)

No. 408 Dispur, Wednesday, 16th November, 2011, 25th Kartika, 1933 (S.E.)

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

NOTIFICATION

The 16th November, 2011

No. FTX.25/2008/30.-- Whereas various departments of Government release fund to Construction Committees constituted for executing schemes under various Government department; And whereas the Construction Committees are dealers within the meaning of Section 2(15)(iv) of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005);

And whereas such Committees are constituted for one work only and generally it is not practicable to register these Committees and realize due taxes from all such Committees.

Now, therefore, in exercise of powers conferred under sub-section (2) of the Section 20 of the Assam Value Added Tax Act, 2003, the Governor of Assam is hereby pleased to permit Construction Committees, executing schemes under various Government Departments to pay, in lieu of amount of tax payable by such Committee under the provision of the Act, 2003 by way of composition an amount at the rate of four paise in every rupee of the total aggregate value of works involved in such schemes exceeding rupees four lakhs received or receivable by such Committee subject to the following conditions :-

(i) The Department shall deduct tax at the rate of four paise in rupee of the total aggregate value of works involved in such Schemes at the time of release of such amount and deposit the said amount in the Government treasury.

(ii) The Department shall issue a certificate on the amount of deduction of tax made and furnish the same to the Construction Committee.

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

H. S. DAS,

Principal Secretary to the Government of Assam,
Finance Department, Dispur.