

অসম



ৰাজপত্ৰ

सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 407 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.25/2008/32.-- Whereas various department 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;

And whereas such Committees undertake such work by purchasing the goods from the State on which they already pay due taxes;

And whereas when the total aggregate value of works involved in such schemes is small in most of the cases, the tax element involved there in is also very small.

Now, therefore, in exercise of powers conferred under Section 54 of the Assam Value Added Tax Act, 2003, the Governor of Assam is hereby pleased to exempt Construction Committees, executing schemes under various Government departments where the total aggregate value of works involved in such schemes received or receivable by such Committee does not exceed rupees four lakhs, from the liability to pay tax under the Assam Value Added Tax Act, 2003.

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.