

অসম  ৰাজপত্ৰ
सत्यमेव जयते
THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 56 দিশপুৰ, সোমবাৰ, 28 ফেব্ৰুৱাৰী, 2011, 9 ফাগুন, 1932 (শক)
No. 56 Dispur, Monday, 28th February, 2011, 9th Phalguna, 1932 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

NOTIFICATION

The 23rd February, 2011

No. LGL. 6/2003/64.- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. III OF 2011

(Received the assent of the Governor on 19th February, 2011)

THE ASSAM VALUE ADDED TAX (AMENDMENT) ACT, 2011

AN
ACT

further to amend the Assam Value Added Tax Act, 2003.

Preamble.

Whereas it is expedient further to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act
VIII of
2003

It is hereby enacted in the Sixty-second Year of Republic of India as follows:-

Short title, extent and commencement.

- 1.(1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2011.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of section 2.

2. In the principal Act, in section 2, in clause (57), the following explanation shall be inserted, namely:-

“Explanation:- For the purpose of this sub-clause, construction of a building or civil structure or a part thereof, which is intended for sale, wholly or partly, by a person or any person authorized by him before or during construction (except in cases for which no sum is received from or on behalf of the prospective buyer by such person or any person authorized by him or no agreement is made between such person or any person authorized by him and prospective buyer, before completion of construction) shall be works contract;”

Amendment of section 47.

3. In the principal Act, in section 47,—
 - (i) in sub-section (1), in clause (a), for the words “at the rate of twelve and half paise in the rupee of the taxable turnover of such works contract”, the words “on the taxable turnover of such works contract at the rate as specified in the Fifth Schedule” shall be substituted;
 - (ii) after sub-section (13) and before the explanation, a new sub-section (14) shall be inserted, namely:-

“(14) The Commissioner may, with the prior approval of the State Government and by notification in the Official Gazette, direct any person or class of persons, other than the persons already specified in sub-sections (1), (2) and (3), responsible for making any payment towards transactions covered by sub-sections (1), (2) or (3), to deduct tax at the rates specified in such sub-sections.

All other provision of section 47 and rules framed thereunder relating to deduction of tax at source shall be applicable to such persons or class of persons.”

MOHD. A. HAQUE,
Secretary to the Government of Assam,
Legislative Department, Dispur.