
No.23 Dispur, Friday, 10th February, 2006, 21st Magha, 1927(S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT
NOTIFICATION
The 10th February, 2006.

No.FTX.55/05/Pt/63.--In exercise of the powers conferred by sub-section (3) of section 20 of Assam Value Added Tax Act,2003, the Governor of Assam is here by pleased to make the following amendment to the notification published in the Assam Gazette Extraordinary dated 29.04.2005, namely:-

In the Government notification No.**FTX.55/05/Pt/24** dated 29.04.2005 published in the Assam Gazette Extraordinary 29.04.2005--

- (i) in the first paragraph, in the last line , for the figures and words “10th April” and “10th December”, the figures and words “10th November” and “10th March” respectively shall be substituted;
- (ii) in the said notification, after the third paragraph, for the existing table showing the annual rate of lump-sum tax payable, the following shall be substituted, namely:-

Sl. No.	Capacity of kiln	Category	Annual rate of lum-sum tax payable on sales
1.	25 payas and above	A	Rs.57,500.00
2.	21 payas to 24 payas	B	Rs.46,000.00
3.	Upto 20 payas	C	Rs.34,500.00

It is provided that any excess tax deposited by a brick kiln owner before publication of this notification as per rate prescribed in the said notification shall be adjusted towards the lump-sum amount payable for the succeeding installment /year.

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

M.K. BAROOAH,
Commissioner & Secretary to the Government of Assam
Finance (Taxation) Department, Dispur.