



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 268 Dispur, Friday, 29th July, 2005, 7th Sravana, 1927 (S.E.)

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

NOTIFICATION

The 29th July, 2005

No. FTX.55/2005/Pt-II/20 : 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 modification and by way of addition of new serial numbers with entries thereto in the First Schedule, the Second Schedule and the Fourth Schedule to the said Act, namely:-

1. In the Principal Act, in the First Schedule,—

(i) for serial number 3 with entries thereto, the following entry shall be substituted, namely:-

"3. Aquatic feed, poultry feed and cattle feed including grass, hay, straw, husk and bran of cereals and pulses, supplements, concentrates and additives of such feed and de-oiled cakes, but excluding- (i) other oil cakes and (ii) rice bran.";

(ii) for serial number 36 with entries thereto, the following entry shall be substituted, namely:-

"36.Sugar (when subjected to Additional Duties of Excise).";

- (iii) after serial number 53, new serial numbers 54 and 55 with entries thereto shall be inserted, namely :-

“54. Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as akhoi, parched paddy or rice coated with sugar or gur, commonly known as Murki.
55. Sago and Tapioca globules.”

2. In the Principal Act, in the Second Schedule, in Part-A,—

- (i) in serial number 19, for the word “including” occurring in between the words “mosquito repellants” and the “electric”, the punctuation mark “,” shall be substituted;
- (ii) in serial number 24, for sub-entry (ii), with entries thereto, the following sub-entry shall be substituted, namely :-
“(ii). Oil cakes.”;
- (iii) for serial number 34, with entries thereto, the following entry shall be substituted, namely:-
“34. Rice bran.”;
- (iv) the serial number 42, with entries thereto shall be deleted.
- (v) in serial number 65, with entries thereto, in between the words and punctuation mark “tractor,” and “threshers” the words “power tillers” shall be inserted
- (vi) after serial number 84, new serial numbers 85 with entries thereto shall be inserted, namely:-

“85. Khandsari.”

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

- (i) for serial number 17, with entries thereto, the following shall be substituted, namely:-

“17. Rice including broken rice and wheat 2.”

- (ii) for serial number 21, with entries thereto, the following shall be substituted, namely:-

“21. Drugs and medicines (on Maximum Retail Price basis) 6

Explanation.— The expression “drugs and medicines” shall not include products capable of being used as cosmetics and toilet preparations including tooth paste, tooth powder, cosmetics, toilet articles and soaps.”

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