

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. 768/97



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 280 Dispur, Tuesday, 9th August, 2005, 18th Sravana, 1927 (S.E.)

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

NOTIFICATION

The 8 th August, 2005

No. FTX.55/2005/Pt/43: 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,—

(ii) after serial number 55, a new serial numbers 56, 57 and 58 with entries thereto shall be inserted, namely :-

- | | | |
|------|--|--|
| “56. | Rum sold to defence personnel in Defence Service Canteens. | Exemption is allowed on condition that rum is sold to defence personnel strictly for personal consumption. |
| 57. | Wheat | |
| 58. | Garments, goods and made-ups, manufactured in a <i>khadi</i> production unit approved or certified by the <i>Khadi</i> and Village Industries Commission established under the <i>Khadi</i> and Village Industries Commission Act, 1956 (61 of 1956).” | |

2. In the Principal Act, in the Second Schedule,—

(i) in Part-A,—

- (a) in serial number 36 with entries thereto, after the word “*dhubathi*” at the end, the words “or *dhuna*” shall be inserted;
- (b) in serial number 80 with entries thereto, after the words “fruits” at the end, the words “excluding fruit jams, jelly, pickles, fruit squash, paste, fruit drinks and fruit juice” shall be inserted;
- (c) after serial number 85, new serial numbers 86 and 87 with entries thereto shall be inserted, namely :-

- | | |
|-------|--|
| “ 86. | Papad. |
| 87. | Tools such as hand tools including abrasives, grinding stones and polishing stones and rubbing bricks; power tools; measuring tools; hydraulic tools; pneumatic tools; cutting tools; lifting and handling tools including tackles, automotive tools and welding tools.” |

(ii) in Part-C, for the serial number 155 with entries thereto, the following shall be substituted, namely :-

“155. 39.23 Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics including (a) insulated wares (b) bags of the type which are used for packing of goods at the time of a sale for the convenience of the customer including all kinds of carry bags, PP Rolls, garden sleeves, Liner HM bags, LLDPE Bags, plastic/polyethylene sheet/film and sutli, polypropylene ropes, monofilament ropes.”

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

(i) for serial number 10 with entries thereto, the following shall be substituted, namely :-

“10. Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liquer, cordials, bitters, and wines, or a mixture containing any of these of these, as also beer, ale, porter, cider, Perry and other similar potable fermented liquors except rum sold to defence personnel in Defence Service Canteens strictly for personal consumption. 24”;

(ii) in serial number 17, with entries thereto, the words “and wheat”, appearing after the words “broken rice”, shall be omitted;

(iii) in serial number 21, with entries thereto, in between the word “medicines” and the bracket, the words “including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings” shall be inserted;

(iv) after serial number 22, new serial number 23 with entries thereto shall be inserted, namely :-

“ 23 (a) Pre-owned cars having engine capacity upto 1000 cc Rs. 3000 per car
(b) Pre-owned cars having engine capacity above 1000 cc Rs. 5000 per car”

Explanation 1.— Pre-owned cars under this entry means an used car registered under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and purchased by a dealer for re-sale.

Explanation 2.— For the purpose of this entry, the amount of tax as specified in column (3) is payable on per car basis in lieu of the paise in the rupee.

Explanation 3.— Where the liability to pay tax in respect of the sale of a pre-owned car arises under this Act and the transfer of ownership is required to be caused in the certificate of registration of such car or a new registration mark is required to be assigned to such car in the State under the Motor Vehicles Act, 1988 (Act No. 59 of 1988), no Registering Authority shall cause the transfer of ownership in the certificate of registration or assign a new registration mark to such pre-owned car unless the copy of the sale bill/invoice of the dealer registered under this Act showing charging of the amount of tax on the sale of such pre-owned car is produced before such Registering Authority or the proof of full payment of tax is produced in accordance with the Fourth Schedule appended to the Act in respect of the sale transaction of such vehicle.”

It 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,