



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 310 Dispur, Monday, 26th September, 2016, 4th Asvina, 1938 (S.E.)

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

NOTIFICATION

The 23rd September, 2016

No.FTX.55/2005/107.- In exercise of the powers conferred by section 54 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam, having considered it necessary in the public interest so to do, hereby exempts Hindustan Paper Corporation Limited from payment of tax under the Assam Value Added Tax Act, 2003 in respect of purchase of bamboo, for being used as raw material in production of pulp & paper, by their both units in Assam, namely:- Nagaon Paper Mill, Morigaon and Cachar Paper Mill, Hailakandi, subject to the restrictions and conditions specified below:-

1. The exemption shall be for a period of three years from 1st October, 2016.
2. In case of purchase of bamboo from registered dealers in the State, the unit of Hindustan Paper Corporation Limited (HPCL) shall issue a certificate to the dealer supplying bamboo in the following format duly filled in and signed by Chief Finance Officer or an Officer of equivalent rank.

FORMAT OF CERTIFICATE**Certificate for claiming exemption from payment of tax for sale of bamboo to the Hindustan Paper Corporation Limited**

(Nagaon Paper Mill, Morigaon / Cachar Paper Mill, Hailakandi)

Serial No.

Date:

To

.....(Selling dealer)

.....(Address)

.....(TIN)

Certified that bamboo purchased from you as specified in the invoice stated below are for the purpose of use as raw material in manufacture of pulp & paper.

Invoice No. & Date	Quantity	Amount	Reference No. of payment Cheque/RTGS/Others	Date Bank
(1)	(2)	(3)	(4)	(5) (6)

Seal & Signature and status of the officer

- The registered dealer, making supply of bamboo, on the strength of above certificate issued by the Unit of Hindustan Paper Corporation Limited, shall not be liable to pay any tax under the Assam Value Added Tax Act, 2003 in respect of such supply.
- HPCL shall also keep complete accounts of quantity of bamboo purchased, copies of invoices/bills, details of payments made for purchase of bamboo, quantity used in the process of manufacture of paper.
- The Government reserves the right to review or amend or withdraw the notification in the public interest, as and when deemed proper.

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

V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam,
Finance (Taxation) Department.