



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

## NOTIFICATION

The 21<sup>st</sup> December, 2015

**NO. FTX. 100/2007/291.**— In exercise of the powers conferred by sub-section (1) of section 54 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 order that, —

- (i) the tax payable by the Central Police Canteen (CPC), Government of India on the turnover of sales of taxable goods covered under entry at Sl.No.1 of Fifth Schedule of the principal Act imported from outside the State made to the Subsidiary Canteen (SC) or to the personnel of the respective organisation strictly for their personal consumption, shall be at the rate of 5%; and
- (ii) the CPC shall be exempted from payment of tax under the principal Act on turnover of sales of taxable goods made by it to the Subsidiary Canteen (SC) or to the personnel of the respective organisation strictly for their personal consumption, if the goods so sold happen to be or have been procured inside the State on payment of tax under the principal Act; and
- (iii) the SC shall be exempted from payment of tax under the principal Act on turnover of sales of taxable goods made by them, provided that the goods so sold by such SC are bought by them from the CPC situated in the State of Assam subject to the conditions that such goods have suffered tax under the principal Act and are sold to the defence personnel strictly for their personal consumption; and
- (iv) the CPC or a SC shall not be eligible for any Input Tax Credit (ITC) in respect of purchases of goods made within the State, if such goods are sold to CPCs or to the personnel of the respective organisation within the State; and

- (v) the applicable rate of tax on sales of taxable goods covered under entry at Sl. No.1 of Fifth Schedule of the principal Act by a registered dealer of the State to the SCs located in the State for sale to personnel of the respective organisation strictly for their personal consumption; or the CPC for the purpose of sale to SC or to the personnel of the respective organisation strictly for their personal consumption shall be 5%. However, the benefit of concessional rate of tax at 5% shall be admissible only when the registered dealer making sales of taxable goods obtains and produces a certificate in the following format duly filled in and signed by an officer not below the rank of a Commanding Officer :-

FORMAT OF CERTIFICATE

Serial No.

Date:

To

.....(Selling dealer)  
 .....(Address)  
 .....(TIN)

Certified that the taxable goods are purchased from you as specified in the tax invoice stated below for the purpose of resale of these goods to SC or personnel of the respective organisation strictly for their personnel consumption.

Tax Invoice No. & Date	Description of goods	Quantity	Amount
(1)	(2)	(3)	(4)

Signature and status of the officer

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

**S.K. KHARE,**  
Principal Secretary to the Govt. of Assam,  
Finance Department.