



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 2nd July, 2016

No.FTX.55/2005/Pt-VII/31.-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 of serial number 27 with entries thereto in the Fourth Schedule to the said Act, namely:-

In the principal Act, in the Fourth Schedule, existing serial number 27 with entries thereto shall be modified as follows:-

27 (i)	Cheroots, cigar, bidi and smoking mixture	30
(ii)	Tobacco and tobacco products excluding items mentioned in clause (i) and (iii)	20
(iii)	Cigarettees	
	(a) Filter cigarettes of length (including the length of the filter, the length of filter being 11 mm or its actual length, whichever is more) exceeding 75 mm	Rs. 1,600 per thousand sticks
	(b) Filter cigarettes of length (including the length of the filter, the length of filter being 11 mm or its actual length, whichever is more) exceeding 70 mm but not exceeding 75 mm	Rs. 1,225 per thousand sticks
	(c) Filter cigarettes of length (including the length of the filter, the length of filter being 11 mm or its actual length, whichever is more) exceeding 65 mm but not exceeding 70 mm	Rs. 810 per thousand sticks
	(d) Filter cigarettes of length (including the length of the filter, the length of filter being 11 mm or its actual length, whichever is more) exceeding 60 mm but not exceeding 65 mm	Rs. 550 per thousand sticks
	(e) Cigarettes not falling in any of the above	Rs. 1,600 per thousand sticks."

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.