



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 21st May, 2012

NO. FTX. 55/2005/Pt-IV/70. - In exercise of powers conferred by second proviso to clause (i) of sub-section (3) of Section 10 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) the Governor of Assam is hereby pleased to direct that the tax payable in respect of all teas sold in auction at Guwahati Tea Auction Centre or any other such Tea Auction Centre constituted by the Government shall be at the rate of zero point five paise in the rupee. Further the tax payable by a broker, who sells tea for and on behalf of the principal(s), shall be at the rate of one paise in the rupee, in respect of all teas sold by private arrangement to registered auction buyers provided such teas were lying in the warehouse recognized by the Guwahati Tea Auction Committed and was for sale through auction.

This notification shall come into force on the date of its publication in the Official Gazette and supersedes earlier notification in this regard.

H. S. DAS,
Principal Secretary to the Govt. of Assam,
Finance (Taxation) Department.