



অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 93 Dispur, Tuesday, 1st April, 2008, 12th Chaitra, 1930 (S.E.)

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

NOTIFICATION

The 29th March, 2008

No. FTX.25/2008/2: 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 50, by way of addition of new serial numbers 67, 68, 69, 70 and 71 with entries thereto in the First Schedule, by way of insertion of new serial numbers 99, 100, 101 and 102 with entries thereto in Part-A of Second Schedule, by way of modification of serial numbers 10 and 11 and by way of omission of serial numbers 15, 16, 17, 18 and 19 with entries thereto in Fourth Schedule to the said Act, namely:—

1. In the principal Act, in the First Schedule,—

(i) existing serial number 50 with entries thereto shall be modified as follows, namely:—

“50. Volley ball and foot ball.”

(ii) after serial number 66, the following serial numbers 67, 68, 69, 70 and 71 with entries thereto shall be inserted, namely:—

“67. Onion, garlic and other dried vegetables.

68. Potato.

69. Rice including broken rice.

70. Pulses.

71. Flour, atta, maida, suji and besan.”

2. In the principal Act, in Part-A of the Second Schedule, after serial number 98, the following new serial numbers 99, 100, 101 and 102 with entries thereto shall be inserted, namely:—

“99. Jute and jute products.

100. Unbranded soya nuggets.

101. Transformers.

102. Sports goods excluding apparels and foot wear.”



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

(i) the rate of tax for the existing entry at serial number 10 and 11 shall be modified as follows, namely:—

“10. Foreign liquor, whether made in India or not including brandy, whisky, vodka, gin, rum, liquor, cordials, bitters and wines or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors except rum sold to defence personnel in Defence Service Canteen strictly for personal consumption. 27.

11. Country spirit. 27.”;

(ii) serial numbers 15, 16, 17, 18 and 19 with entries thereto shall be omitted.

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

Gazette.

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