

GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Dispur, the 2nd July, 2016.

No.FTX.55/2005/Pt-VII/29: 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 amendments by way of omission of serial numbers 73 and 74 with entries thereto in the First Schedule; by way of variation of the rate of tax in the Second Schedule, by way of modification of serial number 111 with entries thereto in the second schedule, by way of omission of serial number 118 with entries thereto and by way of addition of new serial numbers 130 and 131 with entries thereto in Part-A of the Second Schedule; by way of insertion of new serial number 8 with entries thereto in the Third Schedule; and by way of modification of rates of tax of serial number 3, 4 and 23 with entries thereto in the Fourth Schedule, to the principal Act, in the manner hereinafter appearing, namely:-

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

Serial numbers 73 and 74 with entries thereto shall be omitted.

2. In the principal Act, in the Second Schedule, —

- (i) in the heading, for the figure and symbol, "5%", appearing after the words "List of goods taxable at", the figure and symbol "6%" shall be substituted;

- (ii) in Part-A,-

- (a) serial number 111 with entries thereto shall be modified as follows:

"Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the Drugs and Cosmetics Act, 1940 (23 of 1940), but excluding anti-malaria drugs mentioned in entry at serial number 65 and drugs

for treatment of cancer mentioned in entry at serial number 83 of the First Schedule and also excluding medicated hair oil, medicated tooth paste, medicated soap & shampoo."

(b) serial number 118 with entries thereto shall be omitted;

(c) after serial number 129 with entries thereto, new serial numbers 130 and 131 with entries thereto shall be added, namely: -

"130. Renewable energy devices and its spare parts.

131. Gur, jaggery and edible variety of rub gur."

3. In the principal Act, in the Third Schedule, after serial number 7 with entries thereto, a new serial No. 8 with entries thereto shall be inserted, namely:—

"8. Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) other than those covered by First Schedule and Fourth Schedule.	5".
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4. In the principal Act, in the Fourth Schedule, rate of tax in serial number 3, 4 and 23(a) with entries thereto shall be modified as follows:-

" 3. Diesel	20 paise in the rupee or Rs. 8.75 per litre, whichever is higher.
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4. Petrol and other motor spirits	29 paise in the rupee or Rs.14.00 per litre, whichever is higher.
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23. (a) Pre-owned cars having engine capacity upto 1000 cc Rs. 6,000 per car"

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

Sd/- V. B. Pyarelal
Additional Chief Secretary to the Government of Assam,
Finance (Taxation) Department

Copy to :-

1. The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahtati-6 for information and necessary action for early publication of the notification in the Extra Ordinary, Assam Gazette.
2. The Publisher, Assam Government Press. He is requested kindly to publish the above notification in the Extra Ordinary Issue of the Assam Gazette immediately and supply 300 (three hundred) copies to this department after publication.
3. The Director, "e-Governance Unit", Finance Department for information.
4. The Legislative Department, Dispur for information.

By Order etc.,

Joint Secretary to the Govt. of Assam,
Finance (Taxation) Department