

GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Dispur, the 10th August, 2016

No.FTX.100/2007/304: 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 and in supersession of Government Notification No. FTX.70/2007/30 dated 11th March, 2010, except as respect things done or omitted to be done before such supersession the Governor of Assam is hereby pleased to order that —

- (i) the tax payable by the Canteen Stores Department (CSD), 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 Unit Run Canteens (URC) or to the defence personnel strictly for their personal consumption, shall be at the rate of 7.5%; and
- (ii) the CSD shall be exempted from payment of tax under the principal Act on turnover of sales of such taxable goods made by it to the URC or to the defence personnel 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 URC shall be exempted from payment of tax under the principal Act on turnover of sales of such taxable goods made by them, provided that the goods so sold by such URC are bought by them from the CSD 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 CSD or a URC 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 URCs or to the defence personnel 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 URCs located in the State for sale to defence personnel strictly for their personal consumption or to the CSD for the purpose of sale to URC or to the defence personnel strictly for their personal consumption shall be 7.5%. However, the benefit of concessional rate of tax at 7.5% 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 URC or defence personnel 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.

Sd/- V. B. Pyarelal

Additional Chief Secretary to the Government of Assam,
Finance (Taxation) Department

Memo No.FTX.100/2007/304-A
Copy to :-

Dated Dispur, the 10th August, 2016

1. The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahati-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