

GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Dispur, the 10th August 2016

No.FTX.25/2008/Pt/50 :- In exercise of the powers conferred by of section 54 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam having considered it necessary in the public interest so to do, hereby exempts the dealers shown in column (1) of the Table from the liability to pay tax in respect of goods mentioned in column (2) subject to the restrictions and conditions specified in column (3) of the said table.

Table

Dealer	Class of goods	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)
1. Small Scale bamboo based Industries. 2. Medium Scale bamboo based Industries.	Bamboo based products, namely:- treated bamboo poles, bamboo slivers, bamboo stripes, bamboo sticks, flatten bamboo, bamboo dust, bamboo charcoal, bamboo vinegar, bamboo active carbon, bamboo based boards/panels/lumber/beams and other engineered bamboo, bamboo veneers, bamboo blinds, bamboo mats, paper impregnated bamboo boards, bamboo composites, bamboo furniture, bamboo shoot of different kinds and its products, bamboo ready to use housing, gazebos, bamboo juices, bamboo fibre, bamboo rhizomes handicrafts products and other daily used bamboo products such as bamboo spoons, ice cream sticks, match sticks, chop sticks, tooth picks, toys, brooms, pencils, bamboo utilities, like, basket, table lamp stand, magazine rack, tray, candle stand, dhoop stand, pen stand and photo frame.	1. The main raw materials for the items manufactured by the industries shall be bamboo or its products. 2. The items mentioned in column (2) shall be exempted under the Act upto the level of retail sale.

Explanation: For the purposes of this Notification "Small Scale Bamboo based Industries" means an industrial unit having investment in plant and machinery upto a limit of Rs.1.00 crore and use bamboo as its main raw materials and "Medium Scale Bamboo based Industries" means an industrial unit having investment in plant and machinery upto a limit of Rs.5.00 crores and use bamboo as its main raw materials.

This notification shall be deemed to have come into force on 1st August, 2016 and shall be valid upto 31st March, 2019.

Sd/- V. B. Pyarelal

Additional Chief Secretary to the Government of Assam,
Finance Department, Dispur.

Memo.No.FTX.25/2008/Pt/50 -A

Dated Dispur, the 10th August, 2016

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