

**GOVERNMENT OF ASSAM**  
**FINANCE (TAXATION) DEPARTMENT**

**ORDERS BY THE GOVERNOR**

**NOTIFICATION**

Dated Dispur, the 2<sup>nd</sup> July, 2016

**No.ETX.90/2004/Pt-II/70:** Whereas it has been represented by the Tea Board, Kolkata that a system of Pan India Auction of tea is being implemented throughout the country wherein entire auction of tea will be held electronically. Under such Pan India Auction, any buyer registered with Tea Board and a recognized Tea Auction Centre of the country and having registration under the Central Sales Tax Act, 1956 can participate and purchase tea through such auction even without having any place of business in Assam or registration under the Sales Tax Laws in Assam. Under Pan India tea auction, a GTAC broker would be able to make inter-State sale of tea directly to out-state registered buyers, unlike the existing system where buyers registered with GTAC can only operate;

And whereas in order to facilitate such Pan India Auction of tea and to encourage sale of tea through Pan India e-auction platform, it is felt necessary to notify a rate of tax under the CST Act, 1956 in respect of tea sold by a GTAC broker in course of inter-State trade or commerce to the registered buyers under Pan India auction system;

Therefore, in exercise of powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), the Governor of Assam is hereby pleased to direct that a broker of Guwahati Tea Auction Centre (GTAC) shall be liable to pay a tax at the rate of one paise in the rupee under the said Act in respect of any sale of tea made by him in the course of inter-State trade or commerce through Pan India Auction System to a registered buyer of any Tea Auction Centre having registration under the Central Sales Tax Act, 1956, subject to the condition that such sale is covered by a declaration, as specified in the sub-section (4) of section 8 of the said Act.

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

Memo No.FTX.90/2004/Pt-II/70-A  
Copy to :-

Dated Dispur, the 2<sup>nd</sup> July, 2016

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