

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

**ORDERS BY THE GOVERNOR**

**NOTIFICATION**

Dated Dispur, the 10<sup>th</sup> August, 2016.

**No.FTX.55/2005/Pt-VII/63:** 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 52 and addition of new serial numbers 84, 85 and 86 with entries thereto in First Schedule, by way of omission of serial numbers 64, 85, 94, 113, 126 and 131 with entries thereto and addition of new serial numbers 132, 133, 134 and 135 with entries thereto in Part-A of Second Schedule, by way of modification of serial number 9(ii) with entries thereto in Part-B of Second Schedule, by way of modification of serial numbers 1 and 4 and addition of new serial numbers 9, 10 and 11 with entries thereto in Third Schedule and by way of modification of serial numbers 8, 26 and 27(iii) with entries thereto in Fourth Schedule and by way of modification of serial numbers 1, 2 and 3 with entries thereto in Fifth Schedule to the said Act, in the manner hereinafter appearing, namely:-

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

- (i) existing serial number 52 with entries thereto shall be modified as follows:-

“ 52. Indigenous Mekhela Chadar which are produced locally” ;

- (ii) after serial number 83, new serial numbers 84,85 and 86 with entries thereto shall be added, namely: -

“84. Candle  
85. Tamarind  
86. Khandsari”.

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

- (a) in Part-A,—

- (i) serial numbers 64, 85, 94, 113, 126 and 131 with entries thereto shall be omitted;

- (ii) after serial number 131, new serial numbers 132, 133, 134 and 135 with entries thereto shall be added, namely: -

“132. E-rickshaw  
133. Citronella oil  
134. Packaged drinking water  
135. LED bulbs, LED tubes and their in-built fixtures”.

- (b) in Part-B, the existing serial number 9(ii) with entries thereto shall be modified as follows—

“9(ii). Videophones and mobile phones the maximum retail price per piece of which does not exceed rupee five thousand and parts and accessories thereof.”.

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

- (i) existing serial numbers 1 and 4 with entries thereto shall be modified as follows:-

“ 1.	Gold ornaments excluding locally hand-made jewellery	2
4 (i)	Gold bullion sold through Metals and Minerals Trading Corporation of India(MMTC), Guwahati	0.75
(ii)	Gold Bullion other than those mentioned at (i)	1”;

- (ii) after serial number 8, new serial numbers 9, 10 and 11 with entries thereto shall be added, namely: -

“9.	Gur, jaggery and edible variety of rub-gur	2
10.	Baby feeding bottles and nipples	2
11.	Kerosene stove and their parts	2”.

4. In the principal Act, in the Fourth Schedule, existing serial numbers 8, 26 and 27(iii) with entries thereto shall be modified as follows:-

“8.	Bitumen and bitumen emulsion	6
26.	Furnace Oil	6
27. (iii)	Cigarettees	
(a)	Filter cigarettes of length (including the length of the filter, the length of filter being 11 mm or its actual length, whichever is more) exceeding 75 mm	Rs. 1,850 per thousand sticks
(b)	Filter cigarettes of length (including the length of the filter, the length of filter being 11 mm or its actual length, whichever is more) exceeding 70 mm but not exceeding 75 mm	Rs. 1,450 per thousand sticks
(c)	Filter cigarettes of length (including the length of the filter, the length of filter being 11 mm or its actual length, whichever is more)	Rs. 975 per thousand sticks

exceeding 65 mm but not exceeding 70 mm

- |  |                                 |
|--|---------------------------------|
| (d) Filter cigarettes of length (including the length of the filter, the length of filter being 11 mm or its actual length, whichever is more) exceeding 60 mm but not exceeding 65 mm | Rs. 775 per thousand sticks     |
| (e) Other than filter cigarette not exceeding 65 mm  | Rs. 750 per thousand sticks     |
| (f) Cigarettes not falling in any of the above category  | Rs. 1,850 per thousand sticks." |

5. In the principal Act, in Fifth Schedule, existing serial numbers 1, 2 and 3 with entries thereto shall be modified as follows:-

- |   |     |
|---|-----|
| "1. All other goods not covered by First, Second, Third and Fourth Schedule | 15  |
| 2. Works Contract   | 15  |
| 3. Lease transactions   | 6". |

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.55/2005/Pt-VII/63-A

Dated Dispur, the 10<sup>th</sup> 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