



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 300 দিশপুৰ, শুক্ৰবাৰ, 17 অক্টোবৰ, 2008, 25 আহিন, 1930 (শক)
No. 300 Dispur, Friday, 17th October, 2008, 25th Asvina, 1930 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 17th October, 2008.

No. FTX.25/2008/9: Whereas the Deputy Commissioners of the Districts release fund from Member of Legislative Assembly and Member of Parliament Local Area Development Fund to Construction Committees constituted by the Deputy Commissioners for executing various schemes under Member of Legislative Assembly and Member of Parliament Local Area Development Fund;

And whereas the Construction Committees are dealers within the meaning of section 2(15)(iv) of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005);

And whereas, such Committees are constituted for one work only and generally it is not practicable to register these Committees.

Now, therefore, in exercise of powers conferred under section 110 read with sub-section (2) of section 20 of the Assam Value Added Tax Act, 2003, the Governor of Assam is hereby pleased to permit Construction Committees executing various Schemes under Member of Legislative Assembly and Member of Parliament Local Area Development Fund to pay, in lieu of amount of tax payable by such Committee under the provision of the Act, 2003 by way of composition an amount at the rate of one paise in every rupee of the total aggregate value of such Scheme received or receivable by such Committee subject to the following conditions:-

- (1) The Deputy Commissioner of the District shall deduct tax at the rate of one paise in rupee of the total aggregate value of such Scheme at the time of release of such amount and deposit the said amount in the Government treasury.
- (2) The Deputy Commissioner shall issue a certificate on the amount of deduction of tax made and furnish the same to the Construction Committee.

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

H. S. DAS,
Principal Secretary to the Govt. of Assam,
Finance Department, Dispur.