

অসম ৰাজপত্ৰ



সত্যমেব জয়তে

## THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 191 Dispur, Friday 5<sup>th</sup> September, 2014, 14 Bhadra, 1936 (S. E.)

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

**NOTIFICATION**

The 4th September, 2014

**No.FTX.46/2010/279** : 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), the Governor of Assam, having considered it necessary in the public interest so to do, hereby partially exempt Topcem India, Gauripur, Mouza, Silasundari Ghopa, Amingaon, District- Kamrup (hereinafter referred to as 'unit') from the liability to pay Value Added Tax in respect of sale of finished goods produced by them in Assam subject to the restrictions and conditions specified below:-

1. The unit shall, upon receipt of the Certificate of Entitlement, be entitled to partial exemption of ninety nine percent of the tax payable by it according to its return in respect of sales of goods manufactured by it in Assam until the amount of such tax payable exceeds the quantum of monetary ceiling or period of entitlement, whichever is earlier.
2. The partial exemption shall be for a period of seven years from the date of commencement of commercial production by the unit subject to 200% of investment in plant and machinery connected directly with the manufacturing process.
3. For all other matters, the provision of the Assam Industries (Tax Exemption) Scheme, 2009 shall apply mutatis mutandis. The benefit under this notification shall be available to the unit upon the fulfilment of all the conditions and observance of the procedural formalities laid down under the Assam Industries (Tax Exemption) Scheme, 2009.

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

H. S. DAS,

Additional Chief Secretary to the Govt. of Assam,  
Finance Department.