



অসম ৰাজপত্ৰ  
সত্যমেব জয়তে

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 229 Dispur, Thursday, 21st July, 2011, 30th Asadha, 1933 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 21st July, 2011

**No. FTX.-55/2005/Pt-IV/58.** - 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 making variation of rate of tax of the existing entries at serial numbers 10 and 11 and addition of a new serial number 27 with entries and rate of tax thereto in Fourth Schedule to the said Act, namely :-

In the principal Act, in Fourth Schedule,-

(i) the rate of tax against the existing entries at serial numbers 10 and 11 shall be varied as follows :-

- |   |     |
|---|-----|
| "10. Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liquor, cordials, bitters and wines, or a mixture containing any of these, as also beer, ale, porter, cider, Parry and other similar potable fermented liquors except rum sold to defence personnel in Defence Service Canteens strictly for personal consumption | 30  |
| 11. Country Spirit  | 30" |

(ii) after serial number 26, a new serial number 27 with entries thereto shall be added, namely :-

- |  |      |
|--|------|
| "27. Tobacco and tobacco products including cigarettes, cheroots, cigar, biri, smoking mixture, scented tobacco, zarda, sada, khoini, tobacco mixed pan masala, gutkha and the like. | 20". |
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This Notification shall come into force on the date of its publication in the Official Gazette.

**H. S. DAS,**

Principal Secretary to the Government of Assam,  
Finance Department, Dispur, Assam.