



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 298 দিশপুৰ, বৃহস্পতিবাৰ, 16 অক্টোবৰ, 2008, 24 আহিন, 1930 (শক)
No. 298 Dispur, Thursday, 16th October, 2008, 24th Asvina, 1930 (S.E.)

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

NOTIFICATION

The 16th October, 2008.

No. FTX.55/2005/Pt-IV/39: 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 No. 37 with entries thereto, by way of omission of serial No. 40 with entries thereto, modification of serial No. 44 with entries thereto in First Schedule, by way of modification of serial Nos. 15, 20, 26, 44, 56, 57, 69, 79, 80 and 95 with entries thereto in Part-A and by way of omission of serial No. 7 with entries thereto in Part-B of Second Schedule to the said Act, namely:-

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

(i) serial No. 37 with entries thereto shall be modified as follows:-

“37. Textiles fabric including endi and muga cloth but excluding textile made-ups, i.e., fabric that has undergone a stitching process but excluding bleaching, dyeing, water/shrink proofing, organdie process.”;

(ii) serial number 40 with entries thereto shall be omitted.

(iii) existing serial number 44 with entries thereto shall be modified as follows:-

“44. Indigenous handicraft items manufactured in the State as may be notified by the Government.”;

2. In the principal Act, in the Part-A of Second Schedule, —

- (i) existing serial number 15 with entries thereto shall be modified as follows:-

“15. Machineries used in the manufacture of goods and parts thereof including moulds.”;

- (ii) existing serial number 20 with entries thereto shall be modified as follows:-

“20. Coir and Coir products excluding coir mattresses and coir cushions.”;

- (iii) existing serial number 26 with entries thereto shall be modified as follows:-

“26. (i) Ferrous and non-ferrous metals and alloys such as aluminum, copper, zinc and extrusions of those;

(ii) Non-metals.”;

- (iv) existing serial number 56 with entries thereto shall be modified as follows:-

“56. Seeds other than seeds of grass, vegetables and flowers.”;

- (v) existing serial number 57 with entries thereto shall be modified as follows:-

“57. Sewing machines and parts thereof.”;

- (vi) existing serial number 69 with entries thereto shall be modified as follows:-

“69. Vegetable oil including ginglli oil and bran oil but excluding coconut oil.”;

- (vii) existing serial number 79 with entries thereto shall be modified as follows:-

“79. Processed meat, poultry and fish including dry fish but excluding cooked preparation of the same.”;

- (viii) existing serial number 80 with entries thereto shall be modified as follows:-

“80. Processed or preserved vegetables and fruits including fruit jams, jelly, pickles, fruit squash, paste, fruit drinks and fruit juice but excluding potato chips, banana chips and cooked preparation of the vegetables and fruits.”;

- (ix) existing serial number 95 with entries thereto shall be modified as follows:-

“95. Cranes, bulldozers, dumpers, road-rollers, tipper, excavators, earthmovers and attachments and parts thereof.”.

3. In the principal Act, in the Part-B of Second Schedule, the serial No. 7 with entries thereto shall be omitted.

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.