



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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নং 422 দিশপুৰ, বৃহস্পতিবাৰ, 29 ডিচেম্বৰ, 2005, 8 পুহ, 1927 (শক)  
No. 422 Dispur, Thursday, 29th December, 2005, 8th Pausha, 1927 (S.E.)

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

## NOTIFICATION

The 29th December, 2005.

**No. FTX.81/2005/59 :-** 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 is hereby pleased to make the following order to amend the Assam Industries (Tax Exemption for Pipeline Units) Order, 2005, hereinafter referred to as the principal Order, namely :-

- |                               |  |
|-------------------------------|--|
| Short title and commencement. | 1. (1) This Order may be called the “Assam Industries (Tax Exemption for Pipeline Units) (Amendment) Order, 2005.”<br>(2) It shall come into force on the date of its publication in the Official Gazette.   |
| Amendment in the Preamble.    | 2. In the principal Order, in the preamble, in the second para, the portion beginning with the words and punctuation mark “It is, therefore, strongly felt” and ending with the words, punctuatio mark, figure and bracket “the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005)” shall be omitted.  |
| Amendment in para - 2.        | 3. In the principal Order, in Part I, in para 2, --<br>(i) In the first paragraph relating to Category “A”, --<br>(a) for the year “2006” occurring after the figure, word and punctuation mark “31st March,”, the year “2007” shall be substituted;<br>(b) for the punctuation mark “.” occurring at the end, the punctuation mark “:” shall be substituted and thereafter the following proviso shall be inserted, namely :- |

“Provided that in respect of a new industrial unit, which has a fixed capital investment of above one hundred core rupees, the last date for commencement of commercial production shall be 31st of March, 2008.”;

- (ii) in the second paragraph relating to category “B”, for the year “2006” occurring after the figure, word and punctuation mark “31st March,” the year “2007” shall be substituted ;
- (iii) in the third paragraph relating to Category “C”, for the figure “2006” wherever it occurs, the figure “2007” shall be substituted.

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

PUBLISHED BY AUTHORITY

No. 422 Dispur, Thursday, 29th December, 2005, 8 P.M., 1927 (A.E.)

**M. K. BAROOAH,**  
Commissioner & Secretary to the Government of Assam,  
Finance (Taxation) Department, Dispur.

NOTIFICATION

The 29th December, 2005

No. 422 Dispur, Thursday, 29th December, 2005, 8 P.M., 1927 (A.E.)  
In exercise of the powers conferred by sub-section (1) of section 24 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2003), the Governor of Assam is hereby pleased to make the following order to amend the Assam Industries (Tax Exemption for Fipeline Units) Order, 2005, hereinafter referred to as the principal Order, namely :-

1. (1) This Order may be called the “Assam Industries (Tax Exemption for Fipeline Units) (Amendment) Order, 2005.”
- (2) It shall come into force on the date of its publication in the Official Gazette.
2. In the principal Order, in the preamble, in the second part, the portion beginning with the words and punctuation mark “It is, therefore, strongly felt” and ending with the words, punctuation mark, figure and bracket “the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2003)” shall be omitted.
3. In the principal Order, in Part I, in para 2, - - - - -
- (i) in the first paragraph relating to Category “A” - - - - -
- (a) for the year “2006” occurring after the figure, word and punctuation mark “31st March,” the year “2007” shall be substituted;
- (b) for the punctuation mark “,” occurring at the end, the punctuation mark “.” shall be substituted and thereafter the following proviso shall be - - - - -