



# THE ASSAM GAZETTE

অসাধাৰণ  
EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 299 Dispur, Monday, 14th September, 2009, 23rd Bhadra, 1931 (S.E.)

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

## NOTIFICATION

The 8th September, 2009

**No. FTX.25/2009/10:** In exercise of the powers conferred by sub-section (4) of section 3 of the Assam Entry Tax Act, 2008 (Assam Act No. XII of 2008), the Governor of Assam, having considered it necessary in the public interest so to do, is pleased to vary the rate of tax of the specified goods in serial numbers 1, 2, 3, 4, 5, 6(i), 7, 9, 11(i) and (ii), 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 25, 27, 31, 33, 35, 36, 37, 39, 41, 42, 43, 47, 48, 49, 53, 54(a), 55(a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (o), (p) and (q), 56, 57 and 58 in the Schedule to the said Act, namely:-

Sl. No.	Specified goods	Rate of Tax Percentum
1	Cement.	4
2	Refrigerators, air coolers, air-conditioning plant, geysers, washing machines, Xerox and Fax machines and Component and parts thereof.	4
3	Telecommunication equipment including Telephones, mobile phones, pagers and component and parts thereof.	4
4	Television sets both coloured and black and white, videocassette recorders, video cassette players, VCD player, DVD player, videocassette tapes, wireless reception instrument and apparatus and radios and parts thereof.	4
5	Type writers including electronic typewriters, Photocopiers, duplicating machines and component and parts thereof.	4
6	Motor vehicle: (i) Motor cars, motor omni buses, motor vans, motor trucks, chassis of such motor vehicles excluding ambulance.	4
7	Marble, granite and other decorative slabs and articles made therefrom.	4
9	Plants and machineries for industry and construction works (except agricultural machinery).	2
11	(i) Furnace oil (FO) and Bitumen (ii) Light Diesel Oil (LDO)	4 4



12	Hospital Equipment of all types including X-ray, ultrasound, doppler and scanning machines, other medical and diagnostic apparatus and parts and accessories thereof.	2
13	Chemical fertilizers, bone meals, pesticides, insecticides, fungicides, herbicides, rodenticides and weedicides.	2
14	Diesel generators.	4
15	HDPE bag and HDPE coated Jute bag/sack and Hessian Jute bag whether Polythen lined or not.	2
17	Fish excluding dry fish.	4
18	Flowers (natural)	2
19	Ultra High Temperature (UHT) milk	0
20	Eggs	4
21	Processed fruit juices	4
22	Items of bell metal and brass	4
23	Biscuits	4
25	All varieties of textiles viz., cotton, woolen or silken, including rayon, art silk and nylon textiles, whether manufactured by handloom, powerloom or otherwise.	4
27	Bamboo	2
31	Elevators and parts and accessories thereof	4
33	Intra ocular lens	0
35	PVC pipes, tubes and fittings	2
36	Acrylic yarn in hank form	2
37	Fabric coated/impregnated with PVC and cellular derivations	2
39	M.S. Pipes.	2
41	Extra natural alcohol (ENA).	4
42	Gur, rub gur and jeggary.	4
43	Molasses.	4
47	(a) Tobacco including cigarette, cheroots, cigar, biri, zarda, khoini, sada and smoking mixture.	4
	(b) Tobacco mixed pan masala including gutka whether sold under a brand name or not.	4
48	Tendu Leaves.	4
49	Rectified spirit.	4
53	Coal	2
54	Declared goods under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) which are not mentioned in any of the above entries:- (a) M.S. rod and round	2
55	Other goods not covered by any of the entries above, but included in the Schedules of taxable goods attached to the Assam Value Added Tax Act, 2003:-	
	(a) Pipes of all kinds excluding those covered by entries at serial numbers 35 and 39.	2
	(b) Bamboo chips (pieces of bamboo of any length, in any form or condition used as raw materials in paper making).	2
	(c) Clinker	2
	(d) Cranes, dumpers, road rollers, motor cycles, motor cycle combinations, motor scooters, three wheelers and motorettes.	2
	(e) Caustic Soda	2
	(f) Sodium Silicate	2



	(g) Alum	2
	(h) Soap Stone Powder	2
	(i) Furniture and Fixtures	4
	(j) Coir, coir products and coir waste	2
	(k) Transformers	4
	(l) Hardware goods	4
	(m) Corrugated and plain galvanized iron sheet (whether hot rolled or cold rolled)	2
	(o) Plywood	4
	(p) Bentonite powder	2
	(q) Railway track materials such as all types of pre-stressed concrete sleepers, railway switches, crossings, fittings, SGCI inserts, HTS wire, metal liners, bolts and nuts and elastic rail clips	4
56	Lime stone and lime powder.	2
57	Bauxite	2
58	Vegetable oils, vanaspati or vegetable ghee and other edible oils including mustard oil and rapeseed oil except when such goods are imported by STATFED or its Units in Assam.	2"

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.