



THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 298 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.25/2009/19: In exercise of the powers conferred by sub-section (3) of section 6 of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008) and in super-session of earlier Notification No. FTX.58/2008/48 dated 16.10.2008 published vide Assam Gazette Extra-Ordinary No.294 dated 16.10.2008, the Governor of Assam, having considered it necessary in the public interest so to do, hereby exempts fully/partially, as the case may be, exempts the importer shown in column (1) of the Table below from the liability to pay entry tax in respect of specified goods mentioned in column (2), when imported into a local area for use, subject to the restrictions and conditions specified in column (3) of the said table:-

Table

Importer	Class of goods	Restrictions and conditions subject to which exemption/concession is granted
(1)	(2)	(3)
Health Institutions in the public sector including Medical Colleges.	Hospital equipments of all types including X-ray, ultra sound, Doppler and scanning machines and other medical and diagnostic apparatus and parts and accessories thereof.	When the entry of such specified goods is effected into a local area by health institutions in the public sector including Medical Colleges, no tax is to be paid.
Small Scale industries excluding the industry established for production of goods, namely: coke, tobacco, IMFL, country spirit and Gutka.	Plant and machinery	At the payment of concessional rate of 0.25% entry tax.

Medium Scale industries excluding the industry established for production of goods, namely: coke, tobacco, IMFL, country spirit and Gutka.	Plant and machinery	At the payment of concessional rate of 1% entry tax.
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Explanation: For the purposes of this Notification "Small Scale Industries" means an industrial unit having investment in fixed capital upto Rs.5 crore and "Medium Scale Industries" means an industrial unit having investment in fixed capital upto Rs.10 crore.

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.