



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 57 Dispur, Monday, 28th February, 2011, 9th Phalguna, 1932 (S.E.)

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

The 28th February, 2011

No. FTX.29/2003/Pt/84:- Whereas the draft of certain rules further to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, which the Governor of Assam proposes to make in exercise of the powers under section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), was published as required under sub-section (1) of said section in the Assam Gazette, Extra-ordinary No.357 dated 9<sup>th</sup> December, 2010 under notification of the Government of Assam inviting objection and suggestion from all persons likely to be affected before expiry of a period of thirty days from the date of publication of the said Notification in the Official Gazette.

And whereas no objection or suggestions was received from the public on the said draft.

Now, therefore, in exercise of the powers conferred by section 106 of the said Act, the Governor of Assam hereby makes the following rules, namely:-

## THE ASSAM VALUE ADDED TAX (AMENDMENT) RULES, 2011

Short title and commencement.

- (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2011.
- (3) They shall come into force on the date of their publication in the Official Gazette.

**Amendment of  
rule 10**

4. In the principal Rules, in rule 10, in clause (h), for the punctuation mark “.”, occurring at the end, the word and punctuation mark “; and” shall be substituted and thereafter the following new clause (i) shall be inserted, namely:—

“(i) the value of the land, as specified in the contract or if no value is specified in the contract then the value of land mentioned in land documents available or if such land documents are not available then the value of land calculated at the rate declared by appropriate Revenue Authority in case of construction of a building or civil structure or a part thereof, which is intended for sale.”

**H. S. DAS,**

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