

অসম  ৰাজপত্ৰ
THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY
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No. 524 Dispur, Friday, 30th December, 2011, 9th Pausa, 1933 (S.E.)

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

NOTIFICATION

The 26th December, 2011

No. FTX.66/2009/117.-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) and sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Assam is hereby pleased to make the following Scheme further to amended the Assam industries (Tax Exemption) Scheme, 2009 (hereinafter referred to as the principal Scheme), published in the Assam Gazette Extraordinary, dated 3rd November, 2009 vide Notification No. FTX.66/2009/2, dated 3rd November, 2009, namely :-

- Short title and commencement.** 1. (1) This Scheme may be called the Assam Industries (Tax Exemption) (Amendment) Scheme, 2011.
(2) It shall come into force on the date of its publication in the Official Gazette.
- Amendment of Para 6.** 2. In the principal Scheme, in the para 6, in the proviso, the punctuation mark “.”, appearing in the last shall be substituted with the punctuation mark “:” and thereafter the following new proviso shall be inserted, namely :-
“Provided further that in case an eligible unit furnishes security equivalent to the amount of ninety nine percent of the tax payable in the form of bank guarantee of a nationalized bank in the period when its application for eligibility certificate has remained pending for disposal, the eligible unit shall furnish tax return and annual return in the formats annexed at Annexure-X and XI of this Scheme.”
- Amendment of Para 9.** 3. In the principal Scheme, in the para 9, in sub-para (1), the punctuation mark “.”, appearing in the last shall be substituted with the punctuation mark “:” and thereafter the following new proviso shall be inserted, namely :-
“Provided that an eligible unit can make payment of one percent tax payable on the condition that it furnishes security equivalent to ninety nine percent of tax payable during the period in the form of bank guarantee of a nationalized bank when the application made by the eligible unit remains pending for disposal”.

H. S. DAS,

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