

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 74. Dispur, Friday, 27th February, 2009, 8th Phalguna, 1930 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 27th February, 2009

No. FTX.74/2008/11: Whereas it has been represented by Indian Army that it is difficult to comply with the provisions of submission of Road Permit for import of goods under the Assam Value Added Tax Act, 2003;

And whereas Army import different items from outside the State for their own use and in the process they procure various types of stores from several civil factories/trade and depots which are located at different locations;

And whereas the Government is satisfied that the circumstances exist which render it necessary for it to remove the said difficulty arising in giving effect to the provisions of the Act.

Now, therefore, in exercise of powers conferred by section 110 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to allow the Indian Army to import goods against submission of bill of sale at the entry point Checkpost subject to the following conditions:—

- (i) the vehicle carrying army goods shall possess documents as issued by army authorities not below the rank of Commanding Officer apart from other relevant documents,
- (ii) the goods will not be resold to any person including army personnel.

This notification shall not apply to Canteen Stores Department of Indian Army.

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.