



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 26th August, 2016

No. LGL.6/2003/160.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 24th August, 2016 is hereby published for general information.

ASSAM ACT NO. IX OF 2016

(Received the assent of the Governor on 24th August, 2016)

THE ASSAM VALUE ADDED TAX (AMENDMENT) ACT, 2016.

AN ACT

to amend the Assam Value Added Tax Act, 2003.

Preamble.

Whereas it is expedient to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act
VIII of
2005.

It is hereby enacted in the Sixty-seventh Year of the Republic of India as follows: -

Short title, extent and commencement.

1. (1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2016.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of section 10.

2. In the principal Act, in section 10, —
 - (i) in sub-section (1), in clause (b), —
 - (a) explanation 2(i), shall be omitted;
 - (b) for explanation 3, the following shall be substituted, namely:—

Explanation 3:- A tax on sale of goods specified in the Fourth Schedule, shall be levied and collected on the Maximum Retail Price in respect of such goods for which the Maximum Retail Price has been made as the base of levy against such goods in the said Schedule. For this purpose, the base of levy of tax shall be such "Maximum Retail Price.";

- (ii) after sub-section (1A), the following new sub-sections (1B) (1C) and (1D) shall be inserted, namely:—

“(1B) Notwithstanding anything contained in this Act, in case of potable liquor mentioned in the Fourth Schedule, except country spirit, if the first sale of such items is made by a manufacturer/bottling unit/distilleries/breweries (hereinafter

referred to as seller) located within the State, the wholesale warehouse licensee or any other dealer, who purchases such items from such seller, shall be liable to pay tax on purchase of such items on the price consideration including excise duty. Such wholesale warehouse licensee or any other dealer purchasing such items shall make pre-payment of the tax payable under this Act into the Government Account in the prescribed manner by a separate challan and hand over one copy of the challan to such seller before removal of such items from the possession of the seller.

(IC) Notwithstanding anything contained in this Act, in case of potable liquor mentioned in the Fourth Schedule, except country spirit, if the first sale of such items is made by an importer/wholesale warehouse licensee inside the State, he shall be liable to pay tax on sale of such items. Such importer/wholesale warehouse licensee shall, before importing a consignment of liquor inside the State, deposit an amount in advance equivalent to the amount of tax on the estimated sale price of such liquor. In the case of stock transfer, no gross profit shall be considered for the purpose of computing the estimated sale price. Such amount shall be deposited into the Government Account in the prescribed manner by a separate challan and one copy of such challan, along with the challan showing pre-payment of excise duty, shall be handed over to the State Excise Authority before issuance of 'import permit' of liquor.

The importer/wholesale warehouse licensee shall, however, be eligible to take credit of the advance amount paid during a month against the tax liability arising on the sale of liquor made during the same month while furnishing the relevant tax return.

(ID) Notwithstanding anything contained in this Act, a wholesale warehouse licensee or any other dealer, who purchases such items from a manufacturer/bottling unit/distilleries/breweries (referred to as seller) and is liable to pay tax on his purchase or an importer/wholesale warehouse licensee, who is liable to pay tax on his sale, under this section, as the case may be, may, at his option, pay tax on Maximum Retail Price (MRP) basis without any deduction, at the rate specified in entry 10A of the Fourth Schedule, in lieu of tax payable on actual sale price at the rate specified in entry 10 of the Fourth Schedule. Once an option is exercised, it shall be binding for that year and subsequent years, until such dealer withdraws his option in writing."

(iii) for sub-section (2), the following shall be substituted, namely:—

“(2) Where the goods contained in container or packed in packing materials are tax free, the sale of such container or packing materials shall also be exempt from tax.”;

(iv) in sub-section (3), —

(a) in clause (i), after second proviso, for the punctuation mark “.”, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:—

“Provided also that the provision of this sub-section shall only be applicable in respect of sale transaction between registered broker and registered buyer of Guwahati Tea Auction Centre and subject to the condition that such buyer is also registered under this Act.”;

(b) in clause (iii), for the words, “A dealer” appearing before the punctuation mark “;”, the words “A registered dealer” shall be substituted;

**Amendment of
section 20.**

3. In the principal Act, in section 20, —

(i) in sub-section (2), for the words, “not exceeding five per centum” appearing in between the words, “but” and “of the total contract value”, the words “not exceeding six per centum” shall be substituted;

(ii) after sub-section (3), the following new sub-section (3A) shall be inserted, namely:—

“(3A) Notwithstanding anything contained in this Act, the Government may, by notification published in the Official Gazette and subject to such conditions and restrictions, if any, as may be specified therein, permit any registered dealer, who imports taxable goods into Assam or manufactures taxable goods within Assam, where such taxable goods are sold on maximum retail price basis printed on the package of such goods, to pay, at his option, in lieu of the amount of tax payable by him under this Act, tax at such rate on the maximum retail price of such goods, as the Government may specify in such notification.”;

**Amendment of
section 62.**

4. In the principal Act, in section 62, —

(i) in sub-section (1), for the words “seven months”, appearing in between the words “audited by an accountant within” and “from the end of that year”, the words “nine months” shall be substituted;

(ii) in sub-section (2), for the words "seven months", appearing between the words "with the annual return within" and "from the end of that year", the words "nine months" shall be substituted.

**Amendment of
Schedule .**

5. In the principal Act, in the Fourth Schedule, —

(i) in serial number 10, rate of tax with entries thereto shall be modified as follows:-

"10. Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liquor, cordials, bitters and wines or a mixture containing any of these, as also beer, ale, porter, cider, Parry and other similar potable fermented liquors except rum sold to defence personnel in Defence Service Canteen strictly for personal consumption. 40".

(ii) after serial number 10 with entries thereto, a new serial No. 10A with entries thereto shall be inserted, namely:—

"10A. Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liquor, cordials, bitters and wines or a mixture containing any of these, as also beer, ale, porter, cider, Parry and other similar potable fermented liquors except rum sold to defence personnel in Defence Service Canteen strictly for personal consumption. 19.25 paise in the rupee (on maximum retail price printed on the package)."

S. M. BUZAR BARUAH,

Secretary to the Government of Assam,
Legislative Department, Dispur.