

অসম



ৰাজপত্ৰ

সস্বমেব জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No.120 Dispur, Wednesday, 5th May, 2010, 15th Vaisakha, 1932 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 3rd May, 2010

No.FTX.55/2005/78 :-- In exercise of the powers conferred by Section 17 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), hereinafter referred to as the principal Act, the Governor of Assam is hereby pleased to make the following amendment by way of addition of new serial No. 72 with entries thereto in First Schedule, by way of modification of serial Nos. 6,62,90,104 and 109 with entries thereto, by way of addition of new serial No. 112 in Part-A of Second Schedule and by way of variation of rate of tax of serial No. 3 with entries thereto of Fifth Schedule to the principal Act, namely :-

1. In the principal Act, in First Schedule, after existing serial number 71, following new serial No. 72 with entries thereto shall be inserted, namely :-

“72. Fresh Turmeric”.

2. In the principal Act, in the Part-A of Second Schedule,-

- (i) existing serial numbers 6,62,90,104 and 109 with entries thereto shall be modified as follows :-

“6. Aluminium, Steel, Brass and enamelled utensils including pressure cooker.

62. Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies but excluding fresh turmeric.

90. Cups, glasses, plates, forks and spoons of paper and plastics.

104. Medical diagnostic kits, X-ray films and other diagnostic films.

109. Plywood, block board and decorative plywood.”

- (ii) after existing serial number 111, following new serial No. 112 with entries thereto shall be inserted, namely :-

“ 112. Cooked food excluding packaged cooked food”.

3. In the principal Act, in Fifth Schedule, the rate of tax of existing serial number 3 with entries thereto shall be varied as follows :-

“3. Lease Transaction 5”.

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 (Taxation) Department, Dispur.