

অসম  ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 144 Dispur, Thursday, 6th July, 2006, 15th Asadha, 1928 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 6th July, 2006.

No. FTX.55/2005/Pt-III/23 : 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 modification in serial numbers 4 and 18 with entries thereto, addition of new serial numbers 59, 60, 61, 62 and 63 in First Schedule, by way of modification of serial numbers 7 and 12 and by way of omission of serial numbers 39 and 83 and by way of addition of a new serial number 94 in Part-A of Second Schedule and by way of modification in serial numbers 15 and 17 and by addition of a new serial number 24 with entries thereto in Fourth Schedule to the said Act, namely :-

1. In the principal Act, in the First Schedule,

(i) existing serial number 4 with entries thereto shall be modified as follows, namely :-

“4. Betel leaves and betel nuts (including supari and betel nuts for conversion into supari).”;

(ii) existing serial number 18 with entries thereto shall be modified as follows, namely :-
 "18. Fresh vegetable and fruits other than potato, onion, garlic and dried vegetables.";

(iii) after serial number 58, new serial numbers 59, 60, 61, 62 and 63 with entries thereto shall be inserted, namely :-

"59. Kerosene lamp.

60. Candle.

61. Tyres and tubes used for bicycle, tricycle, rickshaw and wheel chair.

62. Globe, maps, geometry boxes, pencils, sharpeners and erasers.

63. Paper envelope and paper trays."

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

(i) existing serial number 7 with entries thereto shall be modified as follows, namely :

"7. Arecanut powder.";

(ii) existing serial number 12 with entries thereto shall be modified as follows, namely :-

"12. Bicycles, tricycles, cycle rickshaw and parts thereof.";

(iii) serial numbers 39 and 83 shall be omitted ;

(iv) after serial number 93, a new serial number 94 with entries thereto shall be inserted, namely :-

"94. Baby feeding bottles and nipples."

3. In the principal Act, in the Fourth Schedule,

(i) existing serial number 15 with entries thereto shall be modified as follows, namely :-

"15. Onion, garlic and other dried vegetables. 4" ;

(ii) existing serial number 17 with entries thereto shall be modified as follows, namely :-

"17. Rice. 1" ;

(iii) after serial number 23, a new serial number 24 with entries thereto shall be inserted, namely :-

"24. Kerosene sold through Public Distribution System (PDS). 2".

This notification shall come into force on the date of its publication in the Official Gazette.

M.K. BAROOAH,
 Commissioner & Secretary to the Government of Assam,
 Finance (Taxation) Department, Dispur.