

অসম  ৰাজপত্ৰ

सत्यमेव जयते

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 188 দিশপুৰ, মঙ্গলবাৰ, 2 ছেপ্টেম্বৰ, 2014, 11 ভাদ, 1936 (শক)  
No. 188 Dispur, Tuesday, 2nd September, 2014, 11th Bhadra, 1936 (S. E.)

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

## NOTIFICATION

The 2nd September, 2014

**No. LGL 109/2008/66.**— The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

**ASSAM ACT NO. V OF 2014**  
(Received the assent of the Governor on 30th August, 2014)  
**THE ASSAM ENTRY TAX (AMENDMENT) ACT, 2014**

## AN ACT

further to amend the Assam Entry Tax Act, 2008.

**Preamble**

Whereas it is expedient further to amend the Assam Entry Tax Act, 2008, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam  
Act  
XII of  
2008.

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

**Short title, extent and commencement**

1. (1) This Act may be called the Assam Entry Tax (Amendment) Act, 2014.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Insertion of new section 9A**

2. In the principal Act, after section 9, the following new section 9A shall be inserted, namely:—

“ 9A. The Commissioner of Taxes, with prior approval of the State Government, may by notification in the Official Gazette, formulate simple procedure for the collection of entry tax on entry of specified goods into any local area made through online purchase or e-commerce and such procedure may also provide for collection of entry tax from a person other than an importer but on behalf of the importer.”.

**Amendment of Schedule**

3. In the principal Act, in the Schedule,-
  - (a) in serial No. 55, in the entry under the column Specified Goods, the opening words and figure “Other goods not covered by any of the entries above, but included in the Schedules of taxable goods attached to the Assam Value Added Tax Act, 2003” appearing before entries (a) to (q) thereof, shall be omitted.

(b) after existing Serial No. 67, the following new serial Number 68 with entry thereto shall be inserted, namely:—

“68. All other goods not covered by any of the entries of this Schedule but included in the schedules of taxable goods attached to the Assam Value Added Tax Act, 2003 (Act No. VIII of 2005) excepting raw materials directly used in the manufacture of goods other than those raw materials covered by 4” existing entries of this Schedule.

**S. M. BUZAR BARUAH,**

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