



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 417 Dispur, Wednesday, 15th September, 2021, 24th Bhadra, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 14th September, 2021

No. LGL.64/2017/30.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 9th September, 2021 is hereby published for general information.

ASSAM ACT NO. XXII OF 2021

(Received the assent of the Governor on 9th September, 2021)

THE ASSAM VALUE ADDED TAX (AMENDMENT) ACT, 2021

AN ACT

to amend the Assam Value Added Tax, 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
No. VIII of
2005**

It is hereby enacted in the Seventy-second 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, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment of
section 56**

2. In the principal Act, in section 56, after sub-section (8), a new sub-section (9) shall be inserted, namely :-

“(9) In case a registered dealer generates e-tax invoice or e-retail invoice, the e-tax invoice shall contain such particulars as specified in sub-section (4) and the e-retail invoice shall contain such particulars as specified in sub-section (6) and instead of the signature of the dealer or his manager or agent there shall be digital signature of such registered dealer or his manager or authorised agent as the case may be.”

GEETANJALI DAS SAIKIA,

Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.