



# THE ASSAM GAZETTE

অসাধাৰণ

**EXTRAORDINARY**

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

**PUBLISHED BY AUTHORITY**

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No. 278 Dispur, Tuesday, 9th August, 2005, 18<sup>th</sup> Sravana, 1927 (S.E.)

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 8<sup>th</sup> August, 2005.

No. FTX.55/05/26 : In exercise of the powers conferred by sub-section (1) of Section 54 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 order that the tax payable by the Canteen Stores Department (CSD), Government of India on the turnover of sales of taxable goods imported from outside the State except the items at serial number 10 of the Fourth Schedule of the principal Act, made to the Unit Run Canteens (URC) or strictly to the Defence Personnel for personal consumption, shall be generally at the rate of 4(four) paise in the rupee or at such lower rates in respect of certain items as specified in any Schedule to the principal Act.

The Governor of Assam is further pleased to exempt the Canteen Stores Department (CSD) from payment of tax under the principal Act on turnover of sales of such taxable goods made by it to the Unit Run Canteens (URC) or strictly to the Defence Personnel for personal consumption, if the goods so sold by such Canteen Stores Department (CSD) are bought by it inside the State on payment of tax under the principal Act.

The Governor of Assam is also pleased to exempt all the Unit Run Canteens (URC) from payment of tax under the principal Act on turnover of sales of such taxable goods made by them, provided that the goods so sold by such Unit Run Canteens (URC) are bought by them from the Canteen Stores Department (CSD) situated in the State of Assam subject to the conditions that such goods have suffered tax under the principal Act and are strictly sold to the Defence Personnel for personal consumption.

It 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.