



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 228 দিশপুৰ, বৃহস্পতিবাৰ, 21 জুলাই, 2011, 30 আহাৰ, 1933 (শক)  
No. 228 Dispur, Thursday, 21st July, 2011, 30th Asadha, 1933 (S.E.)

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

## NOTIFICATION

The 21st July, 2011

**No. FTX. 55/2005/Pt.-VI/58.-** 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 number 118 with entiers thereto in Part-A of Second Schedule and Omission of serial number 6 with entries thereto in Third Schedule and by making variation of rate of tax of the existing entries at serial numbers 2, 8, 9, 20, 25 and 26 and modification of serial number 5(i) with entries and rate of tax thereto in Fourth Schedule to the said Act, namely :-

1. In the principal Act, in Part-A of Second Schedule, a new serial number 118 with entries thereto shall be added, namely :-

"118. Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), other than those specified in any other Schedule."

2. In the principal Act, in Third Schedule, serial number 6 with entries thereto shall be omitted .

3. In the principal Act, in fourth Schedule, -

(i) the rate of tax of the existing entries at serial numbers 2, 8, 9, 20, 25 and 26 shall be varied as follows :-

" 2. Petroleum coke	5
8. Bitumen	5
9. Polyester Staple Fiber (PSF) and Dimethyle Tetraphalate (DMT) acrylic fibre.	5
20. Tea	5
25. Bamboo	5
26. Furnace oil	5" ;

- (ii) serial number 5(i) with entries and rate of tax thereto shall be modified as follows :-
- "5. (i) Aviation Turbine Fuel sold to an aircraft with a maximum take off mass of less than forty thousand kilograms operated by scheduled airlines. 5".

*Explanation.*- For the purposes of this clause, " scheduled airlines" means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service.

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

**H. S. DAS,**  
Principal Secretary to the Govt. of Assam,  
Finance Department, Dispur.