



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 251 দিশপুৰ, বৃহস্পতিবাৰ, 20 নবেম্বৰ, 2014, 29 কাৰ্তি, 1936 (শক)

No. 251 Dispur, Thursday 20th November, 2014, 29 Kartika, 1936 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 20th November, 2014

No. FTX.55/2005/Pt-V/276.- 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 of serial number 59 and addition of new serial number 74 with entries thereto in the First Schedule, by way of omission of serial numbers 54 and 107 with entries thereto and addition of new serial numbers 128 and 129 with entries thereto and modification of serial numbers 12 and 70 with entries thereto in Part-A of the Second Schedule and by way of modification of serial numbers 6 and 27(i) with entries thereto in Fourth Schedule, to the said Act, namely :-

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

(i) Existing serial number 59 with entries thereto shall be modified as follows:-

" 59. Kerosene Lamp and parts thereof including chimney" ;

(ii) after serial number 73, a new serial number 74 with entries thereto shall be added, namely: -

"74. Renewable energy devices and its spare parts".

2. In the principal Act, in the Second Schedule, in Part-A,-
- (i) serial numbers 54 and 107 with entries thereto shall be omitted;
- (ii) after serial number 127, new serial numbers 128 and 129 with entries thereto shall be added, namely :-  
 "128. Sanitary napkin  
 129. Fabricated items of iron and steel";
- (iii) the existing serial numbers 12 and 70 with entries thereto shall be modified as follows :-  
 "12. Bicycles, tricycles, cycle rickshaws and wheel chair and parts, accessories and tyres and tubes thereof  
 "70. Writing instruments and parts thereof, the maximum retail price per piece of which does not exceed rupees one thousand"
3. In the principal Act, in the Fourth Schedule, existing serial numbers 6 and 27(i) with entries thereto shall be modified as follows:-
- |      |   |       |
|------|---|-------|
| "6.  | Natural gas   | 14.5" |
| "27. | (i) Cigarettes, cheroots, cigar, bidi and smoking mixture | 30"   |

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

**S. K. KHARE,**  
 Principal Secretary to the Government of Assam,  
 Finance Department, Dispur.