

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 341 দিশপুৰ, বৃহস্পতিবাৰ, 15 নবেম্বৰ, 2007, 24 কাৰ্ত্তিক, 1929 (শক)

No. 341 Dispur, Thursday, 15th November, 2007, 24th Kartika, 1929 (S.E.)

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

## NOTIFICATION

The 15th November, 2007

**No. FTX.70/2007/5.-** 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 and in supersession of Government Notification No. FTX.55/05/26 dated 8<sup>th</sup> August, 2005, 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. However, such Canteen Stores Department (CSD) shall not be entitled to claim Input Tax Credit (ITC) in respect of sales of such taxable goods.

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.

This notification shall be deemed to have come into force on the 8th August, 2005.

**K.V. EAPEN,**  
Commissioner & Secretary to the Government of Assam,  
Finance (Taxation) Department, Dispur.