aly of the Store of Assam is not in

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ountry spirit, snell pay output tax on sale made by

(a) In clause (n), for the existing proviso, the following small be

(it) in clause (i), for the existing moviso, the following shall be

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# THE ASSAM GAZET

THE ASSAM GAZETTE EXTRAORDINARY JUNE 17 2015

### Station and the Covernine PRINCE satisfied that circuit stations exist

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প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

#### PUBLISHED BY THE AUTHORITY

নং 159 দিশপুৰ, বুধবাৰ, 17 জুন, 2015, 27 জেঠ, 1937 (শক) No. 159 Dispur, Wednesday, 17th June, 2015, 27th Jaistha, 1937 (S.E.)

#### **GOVERNMENT OF ASSAM** ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT:::LEGISLATIVE BRANCH

exelomen benefitedir. of items

3. Th the principal Aer, in scotton 14/1-

(ii) in sub-section (6).

bonded ware house of the State 1 - Land 1

## Notwithstead and income income in this Act, the readilities and in the death

no sing an edition to the virial The 17th June, 2015

purchases made from Bonded Wagehouse in the State, subject to the condition that, such potable liquor are parchased locally from

No. LGL.6/2003/112.— The following Ordinance which was promulgated by the Governor on 11th June, 2015 is hereby published for general information.

> "Provided that the input list bredit may be who as for ASSAM ORDINANCE NO. IV OF 2015

substituted mamely,

substituted, numely:

lave been leviable had the goods been sold in the THE ASSAM VALUE ADDED TAX (AMENDMENT) ORDINANCE, 2015 PAR PORDINANCE KIC

to amend the Assam Value Added Tax Act, 2003.

Whereas the Legislative Assembly of the State of Assam is not in session and the Governor of Assam is satisfied that circumstances exist which render it necessary for him to take immediate action for amending the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act;

Assam Act VIII of 2005.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Assam is pleased to promulgate, in the Sixty-sixth Year of the Republic of India, the following Ordinance, namely:

Short title, extent and commencement

- (Amendment) Ordinance, 2015.
  - (2) It shall have the like extent as the principal Act.
  - (3) It shall come into force at once.

Amendment of section 10

- 2. In the principal Act, in section 10, for sub-section (1A), the following shall be substituted, namely:—
  - "(1A) Notwithstanding anything contained in this Act, the retail on' license holder for potable liquor mentioned in the Fourth Schedule, except country spirit, shall pay output tax on sale made by him at the rate of six percent without any set off of the tax paid on purchases made from Bonded Warehouse in the State, subject to the condition that such potable liquor are purchased locally from bonded warehouse of the State."

Amendment of section 14

- 3. In the principal Act, in section 14, --
  - (i) sub-section (3A) shall be omitted;

No. LGL.6/2003/172. The Pollowing Ordinance which was premulanter

(ii) in sub-section (6), -

D ORDINANCE 2015

(a) in clause (h), for the existing proviso, the following shall be substituted, namely:—

Governor on 11th June, 2015 is benchy

Fig. 4. Sty. Assam, Fluwebati-21

"Provided that the input tax credit may be allowed for the tax-paid in excess of the amount of tax that would have been leviable had the goods been sold in the course of inter-state trade or commerce to a registered dealer;";

(b) in clause (i), for the existing proviso, the following shall be substituted, namely:—

"Provided that the input tax credit shall be allowed for the tax paid on the raw materials in excess of the tax that would have been leviable had such raw materials been sold in the course of inter-state trade or commerce to a registered dealer;". Amendment of Schedules

- 4. In the principal Act, the schedules shall be amended as follows:-
- stitching process but excluding (i) in the First Schedule, after existing serial number 74, the following new serial numbers 75, 76, 77, 78, 79, 80, 81, 82 and has associa 83 with entries thereto shall be added, namely: -
- piece of which "75. Embroidery or zari articles, that is to say,- imi, zari, kasab,saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla bas saura 114
- 76. Glass bangles

galour boxes.

locally

locally

was (i) Textile inade-ups, i.e., fabric that has under

- 77. Saree that has undergone stitching process and maximum retail price per piece of which does not exceed rupees ressings medicated five hundred
- 378 Writing instrument including pencil, maximum retail price per piece of which does not exceed rupees ten.
- 79. School bag maximum retail price per piece of which does itiment of cancer not exceed rupees two hundred and fifty
- ad 10 28 and 80. HDPE Cocoon crate. HDPE Mountage with frame, HDPE Plastic Cocoon Harvesting box, HDPE Rearing Trays for silkworms.
  - 81. Yarn Dernier Scale Weghing range-natural silk.
- 15 16 16 182. Medicinal oxygen and oxygen used in hospital
- 83. Drugs for treatment of cancer, such as, Amphotrocin-B Inj. Anastrozole Tab, Bicalutamide Tab, Interferon Alfa Inj, Capecitabine Tab. Calcium Folinate Inj. Cyclophosphamide Tab, Cytarabine Inj, Dasatinib Tab, Erlotinib Tab, Fludarabine Phosphate Tab, Flutamide Tab, Gefitinib Tab, Letrozole Tab, ararant cantea diw Peg Filgrastim Inj, Methotrexate Tab, Mitoxantrome Inj, Tamoxifen Citrate Tab, Apripitant Cap, Etoposide Cap, Etoposide Inj, Hydroxyurca Cap, Imatinib Mesylate Tab. Lomustine Cap, Sunitinib Maleate Cap, Temozolamide Cap, Thalidomide Tab. Bevacizumab Inj, Bleomycin Inj, Carboplatin Inj, Cisplatin Inj, Cyclophosphamide Inj, Dactinomycin Inj, Daunorubicin Hel Inj, Docetaxel Inj, ling silve Doxorubicin Hel Inj, Epirubicin Hel Inj, Filgrastim Inj, Fluderabine Phosphate Injad 5-Fu Inj. Gemicitabine Inj, With Mesna Inj. Irinotecan Hel Inj, L. Ifosphamide notation laites was Asparaginase Inj. Melphalan Tab. Lyposamal Doxorubicin Inj. Methotrexated Injuly Mitomycing Inj. Merceptapurine Tab. Oxaliplatin Inj, Paclitaxel Inj, Procarbazine Cap, Rituximab 197/18 Bus Inj. Topotecan Hel Inj. Vinblastine Sulphate Inj. Vincristine Sulphate Inj, Zolendronic Acid Inj, Isosphamide With Mesna Inj, Methotrexate Inj. (P/F), Paclitaxel Inj. Ibandronic Acid Inj, Dacarbazine Inj, Gosereline Inj, Filgrastim Inj, Vinorelbine Inj, number 23(b) vith Thalidomide Cap, Busulfan Tab, Mesna Inj, Bortezomib Inj, Lenalidomide Tab, Pemetrexed Inj, Trastuzumab Inj, Paclitaxel Inj. Rituximab Inj. Pazopanib Tab, Nimotuzumab Inj, Bendamustin Inj and any other drugs that is critical and directly required for the treatment of cancer ".
  - (ii) in the Second Schedule, in Part-A,--
    - the existing serial number 71 and 82 with entries thereto shall be omitted;
    - Governor of Assam. the existing serial numbers 70, 88, 111 and 116 with (b) entries thereto shall be modified as follows:-

HAUSIAN'70 Writing instruments, the maximum retail price nessan, the Govt of Assam, " bnssuodt ano sagur beschafte de sagur beschafte d

Amendment of Schedules

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4: In the principal Act, the schedules shall be amended as follows:
                                                                           "88. (i) Textile made-ups, i.e., fabric that has under
      gone a stitching process but excluding on breaching dyeing? water/shrink (i)proofing,
      following new bris respondic process and wen grid following new bris 82 and 17, 78, 79, 80, 81 82 and
                                                                  (ii) Sarce that has undergone stitching process and
                                                                                                     maximum retail price per piece of which exceeds rupees five hundred
       that is to say, init cari,
      gota sitara nacsi, kora,
                                                                             "III. Drugs and medicines, whether patent or
     proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated
      bns sgurd ont rebruic bounder streeting pencil, maximum retail
                         not seed to be be considered to the constitution of the constituti
        nob dailwile sosiq request anti-malaria drugs mentioned in entry at serial
                                                                vill bus b number 65, and drugs for treatment of cancer
      39GH, omeal this againsomentioned, in entry at serial number 82 of the
      Plastic Coccorplubada Itariflox, HDPE Rearing Trays for
                                           "116.(i) Globe, maps, geometry boxes, colour boxes, crayons, , sharpeners and crasers.
      in a-nisouongaia as data some 10 instrum retail price per piece of which
      Drugs for restment of cancer. Such as Amphotrocin-B inj.
Amustrozole 1 ab. Breattlamide 1 ab. Interferoa Alfa Inj.
    Capecitabine Tab. Calcilibard's bridt and victorial sphamide. Tab Cytarabine Inf. Datation Lab. Briotinio Lab. Frolinio Lab. Frolinio Repeated Briotinio Lab. Letrozole Tab.
     the existing scrial numbers 1 and 2 with entries thereto
      gs abregger as shall be modified as follows:
      poside Inic Hydroxyurea Cap. Imatinib Mesylate Tab.
     yellow gribuloxa (sinamiano blod ate l'ap Tenozolamide Cap,
      Int. nisymostif ... In damhandmade gold jewellerými
     Carboplatin Ini. Cisplatin Inj. Cyclophosphamide Inj. roylis gnibulani amati raylis bna raylislacin. Sitci Inj. Docetaxel Inj.
     gaibularan Hud in nollludicin that inj. Higrastin inj.
     in concretion int of handmade silver jewellery in
      - With Mosna Inj. Irinoteean Hul Inj. 1-
                                                                                                                                                                Trosphamide
     int maderage (b) after the omitted serial number 6, as new serial number 7
    .dol animasign with entries thereto shall be added namely: -
    Osaliplatin Inj., Paclitavel Inj., Procerbazine Cap., Rituximab.
    antismon V and anadous of legicocally handmade gold in and silver
                                                                                                                                                                                                                                                                   .0.5"
Solphate Inj. Zolendyjsliowej Inj. Hosphamide With Mesna Inj. Methoarexete Inj. (PH.). Pachtaxel Inj. Ibandronic Acid Inj.
int said so (iv) in the Fourth Schedule, the existing serial number 23(b) with
 nezomib ini.
is a soliday in the description of the restriction of the solidax of the restriction of the solidax of the soli
Inj. Rituximab inj Pazopanih Tah Mimotuzumab inj.
bus leading at that agent 23. (b) yes Pre-owned a cars a shaving
                                                                                                                                                                                                                                             Rs. 10,000
                                                                associated in a second 
                                                                                                                                      1000 cc
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(ii) in the Second Schedule, in Part-A.

## (a) the existing serial number 71 and \$2 with entries therefor, AYRAHAA. 8.4 mitted

Governor of Assam.

(b) the existing serial numbers 70, 88, 111 and 116 with entries therete shall be modified as follows:-