



सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 159 Dispur, Wednesday, 17th June, 2015, 27th Jaistha, 1937 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 17th June, 2015

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

ASSAM ORDINANCE NO. IV OF 2015

THE ASSAM VALUE ADDED TAX (AMENDMENT) ORDINANCE, 2015

AN
ORDINANCE

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 commence-
ment

1. (1) This Ordinance may be called the Assam Value Added Tax (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;

(ii) in sub-section (6), —

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

“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:—

- (i) in the First Schedule, after existing serial number 74, the following new serial numbers 75, 76, 77, 78, 79, 80, 81, 82 and 83 with entries thereto shall be added, namely: -
75. Embroidery or zari articles, that is to say,- imi, zari, kasab,saima, dabka, chumki, gota sitara, naqsi, kora, glass bead,badla
76. Glass bangles
77. Saree that has undergone stitching process and maximum retail price per piece of which does not exceed rupees five hundred
78. 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 not exceed rupees two hundred and fifty
80. HDPE Cocoon crate, HDPE Moutage with frame, HDPE Plastic Cocoon Harvesting box, HDPE Rearing Trays for silkworms.
81. Yarn Dernier Scale Weching range-natural silk
82. 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 Folate Inj, Cyclophosphamide Tab, Cytarabine Inj, Dasatinib Tab, Erlotinib Tab, Fludarabine Phosphate Tab, Flutamide Tab, Gefitinib Tab, Letrozole Tab, Peg Filgrastim Inj, Methotrexate Tab, Mitoxantrome Inj, Tamoxifen Citrate Tab, Aprepitant Cap, Etoposide Cap, Etoposide Inj, Hydroxyurea Cap, Imatinib Mesylate Tab, Lomustine Cap, Sunitinib Maleate Cap, Temozolamide Cap, Thalidomide Tab, Bevacizumab Inj, Blcomycin Inj, Carboplatin Inj, Cisplatin Inj, Cyclophosphamide Inj, Dactinomycin Inj, Daunorubicin Hcl Inj, Docetaxel Inj, Doxorubicin Hcl Inj, Epirubicin Hcl Inj, Filgrastim Inj, Fluderabine Phosphate Inj, 5-Fu Inj, Gemcitabine Inj, Ifosphamide With Mesna Inj, Irinotecan Hcl Inj, L-Asparaginase Inj, Melphalan Tab, Lyposamal Doxorubicin Inj, Methotrexate Inj, Mitomycin Inj, Merceptapurine Tab, Oxaliplatin Inj, Paclitaxel Inj, Procarbazine Cap, Rituximab Inj, Topotecan Hcl Inj, Vinblastine Sulphate Inj, Vincristine Sulphate Inj, Zolendronic Acid Inj, Ifosphamide With Mesna Inj, Methotrexate Inj.(P/F), Paclitaxel Inj, Ibandronic Acid Inj, Dacarbazine Inj, Gosereline Inj, Filgrastim Inj, Vinorelbine Inj, 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,---

- (a) the existing serial number 71 and 82 with entries thereto shall be omitted;
- (b) the existing serial numbers 70, 88, 111 and 116 with entries thereto shall be modified as follows:-

70. Writing instruments, the maximum retail price per piece of which exceeds rupees ten rupees but does not exceed rupees one thousand ”

Annexment of Schedules

4. In the principal Act, the schedules shall be amended as follows:-

“88. (i) Textile made-ups, i.e., fabric that has undergone a stitching process but excluding bleaching, dyeing, water/shrink proofing, organic process and
 (ii) Saree that has undergone stitching process and maximum retail price per piece of which exceeds rupees five hundred”

“111. Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the Drugs and Cosmetics Act, 1940 (23 of 1940), but excluding anti-malaria drugs mentioned in entry at serial number 65 and drugs for treatment of cancer mentioned in entry at serial number 82 of the First Schedule.”

“116.(i) Globe, maps, geometry boxes, colour boxes, crayons, , sharpeners and erasers.
 (ii) Pencil maximum retail price per piece of which exceeds rupees ten
 (iii) in the Third Schedule.”

(a) the existing serial numbers 1 and 2 with entries thereto shall be modified as follows:-

1	Gold ornaments excluding locally	1
	handmade gold jewellery	
2	Silver and silver items including silver	
	bullion but excluding locally	
	handmade silver jewellery	1”

(b) after the omitted serial number 6, a new serial number 7 with entries thereto shall be added, namely: -

7	Locally handmade gold and silver	0.5”
	jewellery	

(iv) in the Fourth Schedule, the existing serial number 23(b) with entries thereto shall be modified as follows:-

23.(b)	Pre-owned cars having	Rs. 10,000
	engine capacity above	per car”
	1000 cc	

P. B. ACHARYA,
 Governor of Assam.

S. M. BUZAR BARUAH,
 Secretary to the Govt. of Assam,
 Legislative Department, Dispur.