



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

## NOTIFICATION

The 30th September, 2015

No. LGL.6/2003/134.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 20<sup>th</sup> September, 2015 is hereby published for general information.

ASSAM ACT NO. XXIV OF 2015

(Received the assent of the Governor on 20<sup>th</sup> September, 2015)

THE ASSAM VALUE ADDED TAX (AMENDMENT) ACT, 2015

## AN ACT

to amend the Assam Value Added Tax Act, 2003.

**Preamble.**

Whereas it is expedient to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Act No. 11  
of 2015

It is hereby enacted in the Sixty-sixth Year of the Republic of India as follows: -

**Short title, extent and commencement.**

1. (1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2015.

(2) It shall have the like extent as the principal Act.

(3) It shall be deemed to have come into force on the 1<sup>st</sup> day of June, 2015 i.e. the date on which the Assam Value Added Tax (Amendment) Ordinance, 2015 came into force.

**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 retailer or 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, karab-soma, dabka, chumki, gota sitara, naqsi, kora, glass bead, bailla .

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 Weighing 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, Bleomycin Inj, Carboplatin Inj, Cisplatin Inj, Cyclophosphamide Inj, Dactinomycin Inj, Daunorubicin Hcl Inj, Docetaxel Inj, Doxorubicin Hcl Inj, Epirubicin Hcl Inj, Filgrastim Inj, Fludorabine Phosphate Inj, 5-Fu Inj, Gemcitabine Inj, Ifosphamide With Mesna Inj, Irinotecan Hcl Inj, L-Asparaginase Inj, Melphalan Tab, Lyposomal Doxorubicin Inj, Methotrexate Inj, Mitomycin Inj, Mercaptopurine 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."

"88. (i) Textile made-ups, i.e., fabric that has under gone a stitching process but excluding bleaching, dyeing, water/shrink proofing, organdie 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."

(ii) 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 handmade gold jewellery 1
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 jewellery 0.5"

(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

Repeal and savings.

5. (1) The Assam Value Added Tax (Amendment) Ordinance, 2015 is hereby repealed.

Assam  
Ordinance  
IX of 2015

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date on which the said Ordinance came into force.

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