



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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No. 186 Dispur, Thursday, 6th April, 2023, 16th Chaitra, 1945 (S. E.)

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

NOTIFICATION

The 6th April, 2023

eCF No.262261/47.- In exercise of the powers conferred by sub-section (1) of section 54 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005), the Governor of Assam is hereby pleased to grant, in public interest, partial exemption to the Oil Companies, covered by sub-rule (1) of rule 8 of the Assam Value Added Tax Rules, 2005 from payment of tax payable on retail sale (other than Institutional Buyers) of "Diesel" sold within the State of Assam, at the rate of Rs. 1.75 (one rupee seventy-five paise) only per litre.

The partial exemption is, however, subject to the condition that the payment of tax should not fall below the minimum tax per litre as specified in entry serial no. 3 of the Fourth Schedule.

This notification supersedes the earlier Notification eCF No.262261/32 dated 24th January, 2023, published in the Assam Gazette, Extraordinary, No. 37, dated the 24th January, 2023, except as respect the things done or omitted to be done before such withdrawal.

This notification shall come into force with effect from the 07th April, 2023.

SAMIR K. SINHA,
Principal Secretary to the Government of Assam,
Finance Department.