



অসম ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 52 Dispur, Thursday, 12th February, 2009, 23rd Magha, 1930 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 12th February, 2009

**No.LGL.6/2003/Pt./150** :- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. V OF 2009

(Received the assent of Governor on 9th February 2009)

**THE ASSAM VALUE ADDED TAX  
(AMENDMENT) ACT, 2009**

AN  
ACT

further to amend the Assam Value Added Tax Act, 2003.

**Preamble.**

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

Assam  
Act  
VIII of  
2005.

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

**Short title, extent and commencement.**

- 1.(1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2009.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment of section 2.**

2. In the principal Act, in section 2, in clause (30), for the word "includes" appearing between the words and punctuation mark, " "manufacture" and "any activity", the word "means" shall be substituted.

**Amendment of section 10.**

3. In the principal Act, in section 10, after sub-section (1), a new sub-section (1A) shall be inserted, namely: -

"(1A) Notwithstanding anything contained in this Act, the retail 'on' licence holder for potable liquor mentioned in the Fourth Schedule, except country spirit, shall pay output tax on sale made by him at the applicable rate specified therein and he shall be eligible for set-off of the amount of tax paid by him at the time of purchase of such potable liquor from bonded warehouse."

**MOHD. A. HAQUE,**

Secretary to the Government of Assam,  
Legislative Department, Dispur.