



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 1st April, 2017

No. LGL.64/2017/5.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 30th March, 2017 is hereby published for general information.

ASSAM ACT NO. XI OF 2017

(Received the assent of the Governor on 30th March, 2017)

THE ASSAM VALUE ADDED TAX (AMENDMENT) ACT, 2017

AN ACT

further 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;

Assam
Act
VIII of
2005.

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

**Short title, extent
and commence-
ment.**

1. (1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2017.
- (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, —
 - (i) in sub-section (1), in clause (b), —
 - (a) explanation 2(ii), shall be omitted;
 - (ii) in sub-section (1C), for the punctuation mark "." appearing at the end, the punctuation mark ":" shall be substituted and thereafter the following provisos shall be inserted, namely:—

"Provided that a wholesale warehouse licensee shall not purchase from another wholesale warehouse licensee or make sale to another wholesale warehouse licensee within the State:

Provided further that if the importer is a 'company wholesale warehouse' within the meaning of the Assam Excise Rules, 2016, such 'company wholesale warehouse' can make sale to a wholesale warehouse licensee or to a retail licensee within the State.";

- (iii) after sub-section (1D), the following new sub-section (1E) shall be inserted, namely:-

“(1E) Notwithstanding anything contained in this Act, in case of potable liquor mentioned in the Fourth Schedule, except country spirit, a Canteen Stores Depot bonded warehouse (CSD), which sells such items to a Unit Run Canteens (URCs) or any other person, shall be deemed to be the first point seller liable to pay tax on such sale, irrespective of whether such Canteen Stores Depot bonded warehouse (CSD) imports such items from outside the State or purchases such items from a manufacturer/bottling unit/distilleries/breweries within the State. The Unit Run Canteens (URCs) or any other person while depositing the excise duty shall also deposit the tax payable under this Act into the Government

Account, on behalf of the Canteen Stores Depot bonded warehouse (CSD), in the prescribed manner by a separate challan and hand over one copy of the challan to the Canteen Stores Depot bonded warehouse:

Provided that such Canteen Stores Depot bonded warehouse (CSD) inside the State shall not be allowed to make purchase from a wholesale warehouse licensee or to make sale to a wholesale warehouse licensee. ”

(iv) after sub-section (1E), the following new sub-section (1F) shall be inserted, namely:-

“(1F) Notwithstanding anything contained in this Act, in case of country spirit mentioned in the Fourth Schedule, the manufacturer of country spirit (country spirit bottling plant) who sells or supplies such item to a country spirit wholesale warehouse or any other person shall be deemed to be the first point seller and shall be liable to pay tax on the sale price of the item as defined in clause (44) of section 2 including excise duty, vend fee, bottling charges and any other duty or fee, by whatever name called, payable thereon:

Provided that the manufacturer of country spirit, who is liable to pay tax under this sub-section, may, at his option, pay tax on Maximum Retail Price (MRP) basis without any deduction, at the rate specified in entry 11A of the Fourth Schedule, in lieu of tax payable on actual sale price at the rate specified in entry 11 of the Fourth Schedule. Once an option is exercised, it shall be binding for that year and subsequent years, until such dealer withdraws his option in writing:

Provided further that the country spirit wholesale warehouse/person while depositing the excise duty shall also deposit the tax payable under this Act into the Government Account in the prescribed manner by a separate challan on behalf of the seller and handover one copy of the challan to the seller:

Provided also that the country spirit bottling unit shall not be entitled to any tax exemption or remission as an industrial unit.”

**Amendment
of Schedule.**

3. In the principal Act, in the Fourth Schedule, -

(i) in serial number 11, rate of tax with entries thereto shall be modified as follows:-

“11. Country spirit 40”.

(ii) after serial number 11 with entries thereto, a new serial No. 11A with entries thereto shall be inserted, namely:—

“11A. Country spirit 19.25
paise in
the rupee
(on
maximum
retail
price
printed
on the
package).”

S. M. BUZAR BARUAH,

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