



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 37 Dispur, Tuesday, 24th January, 2023, 4th Magha, 1944 (S. E.)

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

## NOTIFICATION

The 24th January, 2023

**eCF No.262261/32.-** 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. 1.78 (one rupee seventy-eight 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.262261/10 dated 30<sup>th</sup> December, 2022, published in the Assam Gazette, Extraordinary, No. 779, dated the 30<sup>th</sup> December, 2022, except as respect the things done or omitted to be done before such withdrawal.

This notification shall come into force with effect from the 25<sup>th</sup> January, 2023.

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