পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭ Registered No. 768/97

অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্ত্তৃৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 254 দিশপুৰ, সোমবাৰ, 11 জুলাই, 2005, 20 আহাৰ, 1927 (শক)
No. 254 Dispur, Monday, 11th July, 2005, 20th Asadha, 1927 (S.E.)

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

CORRIGENDUM

The 21st June, 2005

No. LGL.21/98/116.--In the Assam Entry Tax (Amendment) Act, 2005, published in the Assam Gazette, Extra Ordinary No. 159 dated 29th April, 2005 vide notification No. LGL.21/98/111 dated 29th April, 2005 in the merginal note appearing in the Preamble paragraph, please read the year "2001" instead of "2005".

Joint Secy. to the Govt. of Assam,
Legislative Department.

GUWAHATI- Printed & Published by the Dy. Director (P&S), Directorate of Ptg. & Sty., Assam, Guwahati-21, (Ex-Gazette) No. 507-500-400-11-7-2005.

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PUBLISHED BY AUTHORITY

নং 159 দিশপুৰ, শুক্ৰবাৰ, 29 এপ্ৰিল, 2005, 9 বহাগ, 1927 (শক)

No. 159 Dispur, Friday, 29th April, 2005, 9th Vaisakha, 1927 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH

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NOTIFICATION

The 29th April, 2005

No. LGL.21/98/111.--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XV OF 2005
(Received the assent of the Governor on 28th April, 2005)

THE ASSAM ENTRY TAX (AMENDMENT) ACT, 2005

AN
ACT

further to amend the Assam Entry Tax Act, 2001.

Preamble.

Whereas it is expedient further to amend the Assam Entry Tax Act, 2001, hereinafter referred to as the principal Act, in the manner hereinafter appearing; **Assam Act IV of 2005**

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

Short title, extent and commencement.

1. (1) This Act may be called the Assam Entry Tax (Amendment) Act, 2005.

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

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

2. In the principal Act, in section 2, in sub-section (2), for the words, punctuation mark and figures "the Assam General Sales Tax Act, 1993", the words, punctuation mark and figures "the Assam Value Added Tax Act, 2003" shall be substituted. **Assam Act XII of 1993 Assam Act VIII of 2005**

Amendment of section 5.

3. In the principal Act, in section 5,—

(i) in first paragraph, for the words and figures "the Assam General Sales Tax Act, 1993", occurring after the words "under the provisions of" the words, punctuation mark and figures "the Assam Value Added Tax Act, 2003" shall be substituted; **Assam Act XII of 1993 Assam Act VIII of 2005**

(ii) in clause (i), for the words, figures and bracket "clause (33) of section 2", the words, figures and bracket "clause (43) of section 2" shall be substituted and for the words, punctuation mark and figures "the Assam General Sales Tax Act, 1993", the words, punctuation mark and figures "the Assam Value Added Tax Act, 2003" shall be substituted. **Assam Act XII of 1993 Assam Act VIII of 2005**

Amendment of section 5A.

4. In the principal Act, in section 5A, for the words, punctuation mark and figures, "the Assam General Sales Tax Act, 1993", the words, punctuation mark and figures "the Assam Value Added Tax Act, 2003" shall be substituted. **Assam Act XII of 1993 Assam Act VIII of 2005**

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Amendment of section 7.

5. In the principal Act, in section 7, for the words, punctuation mark and figures, "the Assam General Sales Tax Act, 1993", the words, punctuation mark and figures "the Assam Value Added Tax Act, 2003" shall be substituted.

Assam Act Assam Act XII of 1993 Assam Act VIII of 2005

Substitution of section 8.

6. In the principal Act, for section 8, the following shall be substituted, namely:-

"8. Provisions of the Assam Value Added Tax Act, 2003 to apply.-- Subject to the provisions of this Act and rules made thereunder, sections 19, 21, 22, 23, 25, 27, 28, 29, 31, 32, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 52, 53, 55, 59, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 94, 95, 96, 97, 98, 99, 100, 102, 106, 109 and 110 of the Assam Value Added Tax Act, 2003 and the rules made thereunder, orders, notifications issued thereunder shall mutatis mutandis apply to an importer in respect of entry tax levied and payable under this Act, as if those sections were mutatis mutandis incorporated in this Act and the rules framed and orders and notifications issued under those sections were mutatis mutandis issued under the relevant sections so incorporated under this Act."

Assam Act VIII of 2005

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M. K. DEKA,
Commissioner & Secy. to the Govt. of Assam,
Legislative Department.

GUWAHATI- Printed & Published by the Dy. Director (P&S), Directorate of Ptg. & Sty., Assam, Guwahati-21, (Ex-Gazette) No. 317-500-600-29-4-2005.