



অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No.357, Dispur, Wednesday, 1st August, 2012, 10th Sravana, 1934 (S.E.)

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

NOTIFICATION

The 15th June, 2012

No.FTX.50/2008/114: In exercise of the powers conferred by sub-section (3) of section 6 of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008) and in supersession of the earlier Notification No FTX.25/2009/19 dated 08.09.2009 published vide Assam Gazette Extra-Ordinary No. 297 dated 14.09.2009, except as respects things done or omitted to be done before such supersession, the Governor of Assam, having considered it necessary in the public interest so to do, hereby exempts fully partially, as the case may be, exempts the importer shown in column (1) of the Table below from the liability to pay entry tax in respect of specified goods mentioned in column (2), when imported into a local area for use, subject to the restrictions and conditions specified in column (3) of the said table:-

Table		
Importer	Class of goods	Restrictions and conditions subject to which exemption/concession is granted
(1)	(2)	(3)
Health Institutions in the public sector including Medical Colleges.	Hospital equipments of all types including X-ray, ultra sound, Doppler and scanning machines and other medical and diagnostic apparatus and parts and accessories thereof.	When the entry of such specified goods is effected into a local area by health institutions in the public sector including Medical Colleges, no tax is to be paid.
Small Scale industries excluding the industry established for production of goods, namely: coke, tobacco, IMFL, country spirit and Gutka.	Plant and machinery	At the payment of concessional rate of 0.25% entry tax.
Medium Scale industries excluding the industry established for production of goods, namely: coke, tobacco, IMFL, country spirit and Gutka.	Plant and machinery	At the payment of concessional rate of 0.5% entry tax.
Large Scale industries excluding the industry established for production of goods, namely: coke, tobacco, IMFL, country spirit and Gutka.	Plant and machinery	At the payment of concessional rate of 1% entry tax.

Explanation: For the purposes of this Notification "Small Scale Industries" means an industrial unit having investment in plant and machinery upto Rs.5 crore, "Medium Scale Industries" means an industrial unit having investment in plant and machinery upto Rs.10 crore and "Large Scale Industries" means an industrial unit having investment in plant and machinery of more than Rs.10 crore.

This notification shall come into force on the date of its publication in the Official Gazette.

H. S. DAS,
Principal Secretary to the Government of Assam,
Finance Department, Dispur.