



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 27 Dispur, Friday, 6th February, 2015, 17th Magha, 1936 (S.E.)

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

NOTIFICATION

The 6th February, 2015

No. LGL.6/2003/108.- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

S. M. BUZAR BARUAH,
Secretary to the Govt. of Assam,
Legislative Department.

ASSAM ACT NO. II OF 2015

(Received the assent of the Governor on 6th January, 2015)

THE ASSAM VALUE ADDED TAX (SECOND AMENDMENT) ACT, 2014

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 Sixty-fifth Year of the Republic of India as follows:-

Short title, extent and commencement.

- 1.(1) This Act may be called the Assam Value Added Tax (Second Amendment) Act, 2014.
- (2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment of section 75

2. In the principal Act, in section 75, after sub-section (3), a new sub-section (3A) shall be inserted, namely :-

“(3A) The owner of any goods or the transporter of such goods or the person in-charge of the goods vehicle carrying such goods shall also furnish relevant information in the electronic format online as may be prescribed.”

Amendment of section 77

3. In the principal Act, in section 77, in sub-section (2), after clause (a), a new clause (aa) shall be inserted, namely:-

“(aa) obtain or cause to be obtained delivery thereof unless he files details of vehicle, consignment and statutory form online in advance before the goods carrying vehicle reaches delivery point.”

S. M. BUZAR BARUAH,
Secretary to the Govt. of Assam,
Legislative Department.