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The Assam Gazette

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRNCH

NOTIFICATION

The 4th September 1997

No. LGL. 114/97/9 :—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT No. XX OF 1997
(Received the assent of the Governor
on 2nd September, 1997)

THE ASSAM GENERAL SALES TAX (SECOND
AMENDMENT) ACT, 1997

AN

ACT

further to amend the Assam General Sales Tax
Act, 1993

Preamble: Whereas it is expedient further to amend the Assam General Sales Tax Act, 1993, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act
XII of
1993.

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

ORDERS BY THE GOVERNOR

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam General Sales Tax (SECOND AMENDMENT) Act, 1997.

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

(3) It shall be deemed to have come into force on the first day of May, 1997.

Amendment
of Schedule
VI.

2. In the principal Act, for the Schedule VI, the following shall be substituted, namely :—

" SCHEDULE - VI

[See Section 8 (1) (e)]

Sl. No.	Description of works contract	Percentage of deduction under section 8 (3) (iv) (b) : not more than	Rate of tax (per cent)
1	2	3	4
1.	Fabrication and installation of plant and machinery.	15	8
2.	Fabrication and erection of structural works including fabrication, supply and erection of Iron-trusses, purlins etc.	20	8
3.	Fabrication and installation of cranes and hoists.	15	8
4.	Fabrication and installation of elevators (lifts) and escalators.	15	8
5.	Fabrication and installation of rolling shutters and collapsible gates.	15	8
6.	Civil works like construction of buildings, bridges, roads, rail roads etc.	15	8
7.	Installation of doors, door-frames, windows, window frames and grills.	25	8
8.	Supplying and fixing of tiles, slabs, stones and sheets :		
	(i) Supplying and fixing of mosaic tiles;	30	8
	(ii) Supplying and fixing of marble slabs, polished granite stones and tiles (other than mosaic tiles);	20	8
	(iii) Supplying and fixing of slabs, stones and sheets other than those specified at items (i) and (ii) above.	20	8
9.	Supplying and installation of air-conditioning equipments including deep freezers, cold storage plants, humidification plants and dehumidifiers.	20	8

1	2	3	4
10.	Supplying and installation of airconditioners and aircoolers.	20	8
11.	Supplying and fitting of electrical goods, supply and installation of electrical equipments including transformers.	10	8
12.	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.	15	8
13.	Construction of railway coaches on undercarriages supplied by the Railways.	20	8
14.	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers.	20	8
15.	Sanitary fittings for plumbing, for drainage etc.	15	8
16.	Painting and polishing.	15	8
17.	Construction of bodies of motor vehicles and construction of trailers.	25	8
18.	Insulation and lining of equipments, plant and machinery instruments, appliances of buildings.	15	8
19.	Providing and laying of pipes for purposes other than those specified in serial number 15 of this Schedule.	15	8
20.(i)	Providing and laying of pipes (other than steel pipes) for purposes other than those specified in serial number 15 of this Schedule;	15	8
(ii)	Providing and laying of steel pipes for purposes other than those specified in serial number 15 of this Schedule;	15	8
(iii)	Providing and boring, drilling and fitting of all types of pipes.	30	8

1	2	3	4
21.	Programming and providing of computers software.	15	8
22.	Fabrication, testing and re-conditioning of matallic gas cylinders.	20	8
23.	Tyre retreading.	15	8
24.	Processing and supplying of photograph, photoprints, photonegatives including photographing with camera, X-ray and other scanning machines.	15	8
25.	Supplying and installation of electronic instruments, equipments, apparatus, appliances and devices.	10	8
26.	Supplying and installation of fire fighting equipments and devices.	10	8
27.	Electroplating and anodising.	25	8
28.	Bottling, canning and packing of goods.	25	8
29.	Lamination, rubberisation, coating and similar proceses.	25	8
30.	Printing and block making.	20	8
31.	Supply and erection of weighing machines, and weigh-bridges.	15	8
32.	Supply and installation of submersible and centrifugal pump sets.	20	8
33.	Dyeing and printing of textiles.	20	8
34.	Construction of tankers on motor vehicle chassis.	20	8
35.	Supply and fixing of door and window curtains including venetian blinds and nets.	15	8
36.	Other works-contracts not covered by serial numbers 1 to 35.	20	8"

Repeal and Saving. 3. (1) The Assam General Sales Tax (Amendment) Ordinance, 1997 is hereby repealed. Assam Ordinance No. II of 1997.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date the said Ordinance came into force.

M. K. DEKA,
Secretary of the Govt. of Assam
Legislative Department.

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