

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH

## NOTIFICATON

The 19th April, 2005

**No. LGL.6/2003/55.**--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

## ASSAM ACT NO. XIII OF 2005

Received the assent of the Governor on 18th April, 2005)

## THE ASSAM VALUE ADDED TAX (AMENDMENT) ACT, 2005

AN  
ACT

to amend the Assam Value Added Tax Act, 2003.

Preamble.

Whereas it is expedient 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 Fifty-sixth Year of Republic of India as follows:-

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Assam Value Added 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,-

- (i) for clause (30), the following shall be substituted, namely:—

"(30)"manufacture" includes any activity that brings out a change in an article or articles as a result of some process, treatment, labour and results in transformations into a new and different article so understood in commercial parlance having a distinct name, character use, but does not include such activity of manufacture as may be prescribed;"

- (ii) in clause (37), for the words, figure and bracket, "sub-section (2)", the words, figure and bracket "sub-section (1)" shall be substituted;

- (iii) in clause (44), in Explanation 1,—

(a) in para (i), for the words, comma and figure "Central Excise and Salt Act, 1944", the words, comma and figure "Central Excise Act, 1944", shall be substituted;

(b) para (v) shall be omitted;

- (iv) in clause (49), for the existing letters, sign and figure, the following letters, sign figure and bracket shall be substituted, namely:— " $r/(100 + r)$ ".

Central  
Act 1  
of 1944Amendment  
of section 7.

## 3. In the principal Act, in section 7, in sub-section (6),—

- (i) in clause (a), in between the words "non-resident dealer or" and the words "has more than one place of business in the State", the following shall be inserted, namely:- "is liable to pay tax at the point of purchase or";
- (ii) in clause (b), for the word, figure, punctuation mark and sign "Rs.3,00,000/-", the words, figure, punctuation mark and sign "Rs.2,00,000/-", shall be substituted and thereafter the following proviso shall be inserted, namely:-

Amendment  
of section 10.

"Provided the Government may, by notification in the Official Gazette, vary the limit of the taxable quantum, from time to time."

4. In the principal Act, in section 10,—

(i) in sub-section (1), for clause (b), the following shall be substituted, namely:—

"(b) in respect of goods specified in the Fourth Schedule, at the first point of sale of such goods within the State, at the rate or rates specified therein:

*Explanation 1.*— When an Oil Company, as may be specified in the rules, sells any petroleum product other than Crude oil mentioned in the Fourth Schedule to another oil company for the purpose of re-sale by the latter, such inter-se sale between the Oil Companies shall not be deemed to be the first point of sale in the State but the sale by the purchasing oil company to another person not being an oil company, shall be deemed to be the first point of sale in the State for the purpose of levy of tax under this clause which shall be subject to such conditions as may be prescribed. The purchasing oil company shall pay tax on the sale of such goods under this Act or under the Central Sales Tax Act, 1956 as the case may be.

Central  
Act 74  
of 1956

If, in any case, after purchase of such goods for resale within the State, the Purchasing Oil Company despatches any portion of the goods to a place out side the State except as a direct result of sale or purchase in the course of inter-state trade or commerce, then notwithstanding anything contained in this Act, for that portion of the goods, the Purchasing Oil Company shall be deemed to be the last purchaser within the State and it shall be liable to pay tax on such portion of goods at the rate of four paise in the rupee on the gross turnover of purchases of such goods. The Government may, by notification in the Official Gazette, vary the above rate of tax, from time to time.

*Explanation 2(i).*— In case of potable liquor mentioned in the Fourth Schedule, except country spirit, the licensee of the bonded warehouse who sells these items to a wholesale licence holder or to a retailer holding 'on' or 'off' licence, shall be deemed to be the first point seller, irrespective of whether he imports such items from out side the State or he purchases such items from a manufacturer or a bottling unit or another bonded warehouse within the State and he shall be liable to pay tax on the sale price of such items, as defined in clause (44) of section 2 including excise duty, countervailing duty, import fee, transport fee and any other duty or fee, by whatever name called, payable thereon, irrespective of whether such duty is payable by the licensee of the bonded warehouse or the wholesale licence holder or the retail sale licence holder. The retail licence holder while depositing the excise duty shall also deposit the tax payable under this Act into the Government Account in the prescribed manner by a separate challan and hand over one copy of the challan to the bonded warehouse;

- (ii) in case of country spirit mentioned in the Fourth Schedule, the Officer in-charge of the country spirit warehouse who sells or supplies such items to a licensed retail vendor shall be deemed to be the first point seller who shall be liable to pay tax on the sale price of the item as defined in clause (44) of section 2 including excise duty, vend fee, bottling charges and any other duty or fee, by whatever name called, payable thereon. The retail vendor while depositing the cost price and excise duty shall also deposit the tax payable under this Act into the Government Account in the prescribed manner by a separate challan and handover one copy of the challan to the Officer in-charge of such warehouse”;

*Explanation.3:-* A tax on sale of goods specified in the Fourth Schedule, shall be levied and collected on the Maximum Retail Price in respect of such goods for which the Maximum Retail Price has been made as the base of levy against such goods in the said Schedule. For this purpose, where the “Maximum Retail Price” printed on the package of such goods is exclusive of all taxes i.e. “local taxes extra”, then the base of levy of tax shall be such “Maximum Retail Price”. Where the “Maximum Retail Price” printed on the package of such goods is “inclusive of all taxes”, then the base of levy of tax shall be such “Maximum Retail Price” as reduced by the tax element included therein which shall be calculated by applying tax fraction.”

- (iii) for sub-section (3), the following shall be substituted, namely:-

“(3)(i) Notwithstanding anything contained in this Act, a tax shall be payable at the rate of one paise in the rupee in respect of all teas sold in auction at Guwahati Tea Auction Centre or any other such Tea Auction Centre constituted by the Government and also in respect of all teas sold through a broker by private arrangement if such teas were lying in the warehouses recognised by such Tea Auction Centre and was for sale through auction :

Provided that no tax shall be payable in respect of sale of orthodox tea sold through auction or by private treaty sales as above:

Provided further that the Government may, by notification in the Official Gazette, vary such rate of tax, from time to time.

(ii) The tax under this sub-section shall be payable by the broker through whom the tea is sold in auction as if such broker were the dealer within the meaning of this Act in respect of the tea so sold and the provisions of this Act applicable to a dealer shall, so far as may be, apply accordingly.

(iii) A dealer, who purchases tea through such tea auction centre and then sells such tea inside the State, shall be entitled to get set off of the amount of tax paid on purchase, from the amount of tax payable by him on sale under this Act.

*Explanation 1.-* “Auction” means auction held under the auspices of the committee constituted by the Government by means of notification and re-constituted from time to time.

Explanation 2.- "Broker" means a Broker, registered or recognised by the Guwahati Tea Auction Committee or any other such Tea Auction Committee constituted by the Government and registered under this Act.

Explanation 3.- For the removal of any doubt, it is clarified that the dealer purchasing tea from such broker shall be entitled to claim input tax credit in accordance with the provisions of this Act, for the tax so paid to the broker. "

Amendment  
of section 14.

5. In the principal Act, in section 14, in sub-section (6),

(i) for clause (a), the following shall be substituted, namely:-

"(a) tax paid on the purchases of goods used in the exploration, extraction, manufacture, processing or packing of goods specified in the First and the Fourth Schedule :

Provided that an Oil Refinery shall not be eligible for input tax credit on the purchase of any goods including crude oil used in the refining, manufacturing, processing or packing of any petroleum products specified in the Fourth Schedule or in any other Schedule;";

(ii) for clause (f), the following shall be substituted, namely:—

"(f) purchases of capital goods specified in the Seventh Schedule;"

(iii) in clause (i), for the proviso, the following shall be substituted, namely:-

"Provided that input tax credit shall be allowed for the tax paid on the raw materials in excess of the tax that would have been leviable had such raw material been sold in the course of inter-state trade or commerce to a registered dealer;".

Amendment  
of section 15.

6. In the principal Act, in section 15, in sub-section (2), at the end, the punctuation mark coma "." shall be substituted by the punctuation mark colon ":" and thereafter, the following proviso shall be inserted, namely:—

"Provided that if a registered dealer has an excess tax credit for twenty four consecutive months, he shall make an application for refund of such unadjusted input tax credit and the Prescribed Authority shall ordinarily refund him the excess credit within three months of the receipt of the application."

Amendment  
of section 20.

7. In the principal Act, in section 20, in sub-section (1), in clause (a),—

(i) in between the words "permit any" and the word "dealer", the word "retail", shall be inserted;

(ii) for the words, "threshold of such turnover but does not exceed fifteen lakhs rupees", the words "taxable quantum but does not exceed such amount as may be specified by the Government in such a notification" shall be substituted;

(iii) at the end, after the punctuation mark ".", the following Explanation shall be inserted, namely :-

*“Explanation.-* For the purpose of this sub-section, the expression “retail dealer” shall mean any dealer who purchases goods inside the State and re-sells such goods exclusively within the State to a person, who purchases the goods for his own use and not for resale.”

**Amendment  
of section 21**

8. In the principal Act, in section 21, in sub-section (1), for the punctuation mark “.” occurring at the end of the last proviso, the punctuation mark “:” shall be substituted and thereafter, the following proviso shall be inserted, namely:-

“Provided also that every dealer liable to pay tax or registered or required to be registered under the Central Sales Tax Act, 1956 shall be required to apply for registration under this Act.”

Central  
Act 74  
of 1956

**Amendment  
of section 28.**

9. In the principal Act, in section 28, for sub-section (3), the following shall be substituted, namely:-

“(3) Every transporter shall, in respect of goods taxable under this Act, maintain true record of such goods transported, delivered, or received for transport in such forms as may be prescribed.”

**Amendment  
of section 47.**

10. In the principal Act, in section 47, in sub-section (1), in clause (a), for the portion beginning with the words, “five paise in the rupee” and ending with the words “works contract” the following shall be substituted, namely:-

“twelve and half paise in the rupee of the taxable turnover of such works contract”.

**Amendment  
of section 54.**

11. In the principal Act, in section 54, in sub-section (2), for the words “Seventh Schedule”, the words “Eighth Schedule” shall be substituted.

**Amendment  
of section 74.**

12. In the principal Act, in section 74, in sub-section (1), for the words, figure and bracket, “sub-section (2)”, the words, figure and bracket “sub-section (1)”, shall be substituted.

**Amendment  
of section 75.**

13. In the principal Act, in section 75, in sub-section (12), in clause (a), for the words, figure and bracket, “sub-section (2)”, the words, figure and bracket “sub-section (1)”, shall be substituted.

**Amendment of  
section 106.**

14. In the principal Act, in section 106, in sub-section (1), for the punctuation mark “.” occurring at the end of the first proviso, the punctuation mark “:” shall be substituted and thereafter the following proviso shall be inserted, namely:-

“Provided further that any rule under this Act may be made so as to have the retrospective effect.”

**Amendment  
of section 108.**

15. In the principal Act, in section 108,—

(i) in sub-section (1),—

(a) in the first paragraph for the words “three months”, the words “twelve months” shall be substituted;

(b) after sub-clause (iii), full stop “.” shall be substituted by colon “:” and thereafter the following proviso shall be inserted, namely:-

“Provided that no tax credit under this section can be claimed in respect of the finished goods held as opening stock on the date of commencement of this Act, if such goods were manufactured out of tax paid raw material or capital goods.”;

- (ii) in sub-section (3), for the word, “nine”, the word “six” shall be substituted;
- (iii) for sub-section (5), the following shall be substituted, namely:-

“(5)(a) Where documentary evidence of sales tax charged or paid is available, the value on which the sales tax was calculated shall be used as the basis for claiming the credit. The tax rate applied to that value shall be the tax rate under this Act or under the Assam General Sales Tax Act, 1993, since repealed, whichever is lower.

Assam Act XII of 1993

(b) in the absence of the evidence specified at clause (a) the amount that can be claimed as credit shall be based on ninety percent of the purchase value. The tax component which can be claimed as a credit shall be calculated by the use of the tax fraction applied to this value. The tax rate applied to the reduced purchase value shall be the tax rate under this Act or under the Assam General Sales Tax Act, 1993, whichever is lower.”

Assam Act XII of 1993

Amendment of section 109.

- 16. In the principal Act, in section 109, for sub-section (1), the following shall be substituted, namely:-

“(1) A registered dealer who would have continued to be so liable to pay tax under the Assam General Sales Tax Act, 1993 had this Act not come into force, shall be deemed to be a registered dealer under this Act till a fresh registration is granted to him in terms of the provisions of this Act.”

Assam Act XII of 1993

Substitution of First Schedule.

- 17. In the principal Act, for the First Schedule, the following shall be substituted, namely:-

**“FIRST SCHEDULE**

**List of exempted goods**

(See section 9)

Serial No.	Description of goods	Conditions and exceptions
1.	Agricultural implements, manually operated or animal driven	
2.	Aids and Implements used by handicapped persons	
3.	Aquatic feed, poultry feed and cattle feed including grass, hay and straw	
4.	Betel leaves and betel nuts (excluding supari and betel nuts for conversion into supari).	
5.	Books, periodicals and journals	
6.	Charakha and Amber Charakha handlooms and handlooms fabrics and Gandhi Topi	

7. Charcoal
8. Coarse grains other than paddy, rice and wheat
9. Condoms and contraceptive
10. Cotton and silk yarn in hank
11. Curd, lussi, butter milk and separated milk
12. Earthen pot and clay lamps
13. Electrical energy
14. Firewood
15. Fishnet and Fishnet fabrics
16. Fresh milk and pasteurized milk excluding UHT milk
17. Fresh flowers, fresh plants, saplings and seedlings including aromatic and medicinal plants
18. Fresh vegetables and fruits other than potato, onion, garlic, ginger and dried vegetables
19. Paddy
20. Human blood and blood plasma
21. Indigenous handmade musical instruments
22. Kumkum, bindi, alta and sindur
23. Meat, fish (excluding dry fish), prawn and other aquatic products when not cured or frozen; eggs and livestock and animal hair
24. National Flag
25. Organic manure including dung (Gobar)
26. Non-judicial stamp paper sold by Government Treasuries, postal items like envelope, post card etc. sold by Government, rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form
27. Raw wool
28. Semen including frozen semen
29. Silk worm laying, cocoon and raw silk
30. Slate, slate pencils and chalk pencils
31. Tender green coconut
32. Toddy, Neera and Arak
33. Bread
34. Salt whether processed or unprocessed and whether branded or unbranded
35. Water other than
  - (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water and
  - (ii) water sold in sealed container
36. Sugar and khandsari  
(When subjected to Additional Duties of Excise)
37. Textiles fabric including endi, muga and pat cloth
38. Tobacco
39. Gamosha (symbol of Assamese culture)
40. Bell metal and brass articles



- 41. Unprocessed green leaves of tea
- 42. Seeds of grass, vegetables and flowers
- 43. Endi, muga, pat, and silk yarn and endi, muga cocoons
- 44. Indigenous handicraft items as may be notified by the Government
- 45. Cart driven by animals
- 46. Bamboo matting and pati doi mat
- 47. Idols made of clay
- 48. Audio cassettes in regional language of Assam
- 49. Exercise book, graph book and laboratory note book
- 50. Sports goods excluding apparels and footwear
- 51. Vegetable oils, vanaspati or vegetable ghee and other edible oils including mustard oil and rapeseed oil When produced and sold in Assam by the Industrial units of STATEFED.
- 52. Mekhela chadar."

Substitution of Second Schedule.

18. In the principal Act, for the Second Schedule, the following shall be substituted, namely:-

**"SECOND SCHEDULE**

**List of goods taxable at 4%**

**[See Section 10(1)(a)]**

**PART-A**

**GENERAL**

Serial No.	Description	Conditions and exceptions
1.	Agricultural implements, not operated manually or not driven by animal.	
2.	All equipments for communications such as private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X).	
3.	All intangible goods like copyright, patent, replenishment license.	
4.	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.	

5. (i) All types of yarn other than cotton and silk yarn in hank, endi, muga and pat yarn  
(ii) sewing thread.
6. Aluminium utensils and enamelled utensils
7. Arecanut powder and supari (dried betel nut) and betel nut for conversion into supari
8. Bamboo
9. Bearings of all kinds
10. Beedi leaves
11. Beltings
12. Bicycles, tricycles, cycle rickshaws and tyres, tubes and parts thereof
13. Bone meal
14. Bulk drugs
15. Machineries and parts thereof including moulds
16. Castings
17. Centrifugal, monobloc and submersible pumps and parts thereof
18. Coffee beans and seeds, cocoa pod and chicory
19. Chemical fertilizers, pesticides, weedicides and insecticides excluding mosquito repellents including electric or electronic mosquito repellents, gadgets and insect repellents, devices and parts and accessories thereof
20. Coir and Coir products excluding coir mattresses
21. Cotton and cotton waste
22. Crucibles
23. Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), if such goods are not mentioned in this schedule or any other Schedule
24. (i) Edible oils
- (ii) Oil cake and de-oiled cake
25. Electrodes
26. Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions of those
27. Fibres of all types and fibre waste
28. Fried grams
29. Gur, jaggery and edible variety of rub gur
30. Hand pumps and spare parts
31. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
32. Hose pipes

Except When  
produced and  
sold in Assam  
by the  
Industrial  
units of  
STATEFED

33. Hosiery goods
34. Husk and bran of cereals
35. Ice
36. Incense sticks commonly known as, agarbathi, dhupkathi or dhubathi
37. Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)
38. Information Technology (IT) products as specified in this schedule
39. Kerosene sold through Public Distribution System
40. Leaf plates and cups
41. Industrial inputs & packing materials as specified in this Schedule
42. Murmuralu, pealu, alukulu, puffed rice, muri
43. Newars
44. Napa slabs (Rough flooring stones)
45. Ores and minerals
46. Paper and newsprint
47. Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes
48. Plastic Footwear
49. Printed material including diary and calendar
50. Printing ink excluding toner and cartridges
51. Pulp of bamboo, wood and paper
52. Rail coaches, engines and wagons
53. Readymade garments
54. Renewable energy devices and spare parts
55. Safety matches
56. Seeds
57. Sewing machines
58. Ship and other water vessels
59. Pure silk fabrics
60. Skimmed milk powder and UHT milk
61. Solvent oils other than organic solvent oil
62. Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
63. Starch
64. Tamarind
65. Tractors, threshers, harvesters attachments & parts thereof
66. Transmission towers

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|-----|--|--|
| 67. | Umbrella except garden umbrella  |  |
| 68. | Vanaspati (Hydrogenated Vegetable oil)   | Except when produced and sold in Assam by the Industrial units of STATEFED |
| 69. | Vegetable oil including ginglli oil and bran oil   | Except when produced and sold in Assam by the Industrial units of STATEFED |
| 70. | Writing instruments  |  |
| 71. | Embroidery or zari articles, that is to say,-<br>imi, zari, kasab, saima, dabka, chumki, gota<br>sitara, naqsi, kora, glass bead, badla, . |  |
| 72. | Clay including fireclay  |  |
| 73. | Lignite  |  |
| 74. | Lime, Lime stone, clinker & dolomite   |  |
| 75. | Linear alkyl benzene   |  |
| 76. | Plastic granules   |  |
| 77. | Stainless Steel sheets   |  |
| 78. | Knitting wool  |  |
| 79. | Processed meat, poultry & fish including dry<br>fish   |  |
| 80. | Processed or preserved vegetables & fruits   |  |
| 81. | Article made of rolled gold and imitation gold   |  |
| 82. | Glass bangles  |  |
| 83. | Candle   |  |
| 84. | Paraffin wax"  |  |

### PART-B

#### ITEMS UNDER CATEGORY OF IT PRODUCTS

- | Serial No. | Description  |
|------------|--|
| 1.         | Word processing machines and Electronic typewriters                            |
| 2.         | Electronic calculators   |
| 3.         | Computer systems and peripherals, Electronic diaries                           |
| 4.         | Parts and Accessories of items listed in serial number 1, 2 and 3 of this part |
| 5.         | D C Micromotors, Stepper motors of an output not exceeding 37.5 watts.         |
| 6.         | Parts of items listed in Serial No. 5.   |

7. Uninterrupted Power Supply (UPS) and their parts
8. Permanent magnets and articles intended to become permanent magnets (ferrites)
9. Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current lien systems or for digital line systems; videophones; mobile phones and parts and accessories thereof
10. Microphones, multimedia Speakers, Headphones, Earphones and Combines Microphone/Speaker Sets and their parts.
11. Telephone answering machines
12. Parts of Telephone answering machines
13. Prepared unrecorded media for sound recording
14. IT software or any media.
15. Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.
16. Radio communication receivers, Radio Pagers
17. (i) Aerials, antennas and parts  
(ii) Parts of items at serial numbers in 15 and 16
18. LCD Panels, LED panels and parts thereof
19. Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof.
20. Electrical resistors (including rheostats and potentiometers), other than heating resistors.
21. Printed Circuits
22. Switches, Connectors and Relays for up to 5 amps at voltage not exceeding 250 Volts, Electronic fuses.
23. Data/Graphic Display tubes, other than Picture tubes and parts thereof
24. Diodes, transistors and similar semi-conductor devices, Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled I modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals.
25. Electronic Integrated Circuits and Micro-assemblies
26. Signal Generators and parts thereof
27. Optical fibre cables
28. Optical fibre and optical fibre bundles and cables
29. Liquid Crystal devices, Flat Panel display devices and parts thereof.
30. Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Net work & Logic analyser and Signal analyser.

## PART-C

## INDUSTRIAL INPUTS &amp; PACKING MATERIALS

Serial No.	Heading No. of the Central Excise Tariff Act, 1985 (5 of 1986)	Sub-heading No. of the Central Excise Tariff Act, 1985 (5 of 1986)	Description
1.	15.01		Animal (including fish) fats and oils, crude, refined or purified.
2.	15.06		Glycerol-crude, glycerol waters and glycerol lyes.
3.	15.07		Vegetable waxes (other than triglycerides), bees wax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4.	15.08		Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemical modified; inedible mixtures or preparations of fats and oils of this chapter.
5.	17.02		Liquid glucose (non-medicinal), Dextrose syrup.
6.		2204.10	Denatured ethyl alcohol of any strength
7.		2505.00	Sulphur.
8.	26.02		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
9.	26.03		Copper ores and concentrates.
10.	26.04		Nickel ores and concentrates.
11.	26.05		Cobalt ores and concentrates.
12.	26.06		Aluminium ores and concentrates.
13.	26.07		Lead ores and concentrates.
14.	26.08		Zinc ores and concentrates.
15.	26.09		Tin ores and concentrates.
16.	26.10		Chromium ores and concentrates.
17.	26.11		Tungsten ores and concentrates.
18.	26.12		Uranium or thorium ores and concentrates.

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|-----|---------|---|
| 19. | 26.13   | Molybdenum ores and concentrates.   |
| 20. | 26.14   | Titanium ores and concentrates.   |
| 21. | 26.15   | Niobium, tantalum, vanadium or zirconium ores and concentrates.   |
| 22. | 26.16   | Precious metal ores and concentrates.   |
| 23. | 26.17   | Other ores and concentrates.  |
| 24. | 26.18   | Granulated slag (slag sand) from the manufacture of iron or steel.  |
| 25. | 2707.10 | Benzole.  |
| 26. | 2707.20 | Toluole.  |
| 27. | 2707.30 | Xylole.   |
| 28. | 2707.40 | Napthalene.   |
| 29. | 2707.50 | Phenols   |
| 30. | 2707.60 | Creosole oils.  |
| 31. | 28.01   | Fluorine, chlorine, bromine and iodine.   |
| 32. | 28.02   | Sulphur, sublimed or precipitated; colloidal sulphur.   |
| 33. | 28.03   | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).                                       |
| 34. | 28.04   | Hydrogen, rare gases, other non-metal excluding oxygen (medicinal grade).   |
| 35. | 28.05   | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed mercury |
| 36. | 28.06   | Hydrogen chloride (hydrochloric acid); chloro sulphuric acid.   |
| 37. | 28.07   | Sulphuric acid and anhydrides thereof; Oleum  |
| 38. | 28.08   | Nitric acid, Sulphonitric acids.  |
| 39. | 28.09   | Diphosphorous pentaoxide; phosphoric acid and polyphosphoric acids.   |
| 40. | 28.10   | Oxides of boron; boric acids.   |
| 41. | 28.12   | Halides and halide oxides of non-metals.  |
| 42. | 28.13   | Sulphides of non-metals; commercial phosphorus trisulphide.   |
| 43. | 28.14   | Ammonia, anhydrous or in aqueous solution.  |
| 44. | 28.15   | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.                    |
| 45. | 28.16   | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.                               |
| 46. | 28.17   | Zinc oxide, zinc peroxide.  |

47.		2818.10	Aluminium hydroxide.
48.	28.19		Chromium oxides and hydroxides.
49.	28.20		Manganese oxides.
50.		2821.10	Iron oxides and hydroxides.
51.	28.22		Cobalt oxides and hydroxides, commercial cobalt oxides.
52.	28.23		Titanium oxide.
53.	28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
54.	28.26		Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.
55.	28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
56.	28.29		Chlorates and perchlorates; Bromates and Perbromates; iodates and periodates.
57.	28.30		Sulphides; Polysulphides.
58.	28.31		Dithionites and sulfoxylates.
59.	28.32		Sulphites; thiosulphates
60.		2833.10	Copper sulphate.
61.	28.34		Nitrites; nitrates.
62.	28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.
63.	28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
64.	28.37		Cyanides, cyanide oxides and complex cyanides.
65.	28.38		Fulminates, cyanates and thiocyanates.
66.	28.40		Borates; peroxoborates (perborates).
67.		2841.10	Sodium dichromate.
68.		2841.20	Potassium dichromate.
69.	28.44		Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
70.	28.45		Isotopes other than those contained in entry no. 69; compounds, inorganic or organic of such isotopes, whether or not chemically defined.
71.	28.46		Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
72.	28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus.
73.		2849.10	Calcium carbides.



74. 28.50 Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of goods contained in entry 73
75. 29.02 Cyclic Hydrocarbons.
76. 29.03 Halogenated derivatives of Hydrocarbons.
77. 29.04 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
78. 29.05 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
79. 29.06 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
80. 29.07 Phenols, phenol-alcohols.
81. 29.08 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols.
82. 29.09 Ethers, ether-alcohols, ether-phenols, etheralcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives.
83. 29.10 Epoxides; epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
84. 29.11 Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
85. 29.12 Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
86. 29.13 Halogenated, sulphonated, nitrated or nitrosated derivatives of products contained in entry no. 85
87. 2914.10 Acetone.
88. 29.15 Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives.
89. 29.16 Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
90. 29.17 Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives.

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| 91.  | 29.18 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 92.  | 29.19 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.  |
| 93.  | 29.20 | Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.                    |
| 94.  | 29.21 | Amine-function compounds.  |
| 95.  | 29.22 | Oxygen-function amino-compounds.   |
| 96.  | 29.23 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.  |
| 97.  | 29.24 | Carboxamide-function compounds; amide-function compounds of carbonic acid.   |
| 98.  | 29.25 | Carboxamide-function compound (including saccharin and its salts) and imine-function compounds.  |
| 99.  | 29.26 | Nitrile-function compounds.  |
| 100. | 29.27 | Diazo-, Azo- or azoxy-compounds.   |
| 101. | 29.28 | Organic derivatives of hydrazine or of hydroxylamine.  |
| 102. | 29.30 | Organo-sulphur compounds.  |
| 103. | 29.31 | Other Organo-inorganic compounds   |
| 104. | 29.32 | Heterocyclic compounds with oxygen heteroatom(s) only.   |
| 105. | 29.33 | Heterocyclic compounds with nitrogen heteroatom(s) only.   |
| 106. | 29.34 | Nucleic acids and their salts, other heterocyclic compounds.   |
| 107. | 29.35 | Sulphonamides.   |
| 108. | 29.38 | Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.  |
| 109. | 29.39 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.  |
| 110. | 29.42 | Ethylene Diamine Tetra Acetic acid, Nitrillo Triacetic acid and their derivatives.   |
| 111. | 32.01 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives excluding catechu or gambiar.  |

112. 32.02 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar.
113. 32.03 Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin as specified in Note 3 of Chapter 32 of the First Schedule of the Central Excise Tariff Act, 1985 excluding catechu or gambiar.
114. 32.04 Synthetic organic colouring mater, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 of Chapter 32 of the First Schedule of the Central Excise Tariff Act, 1985; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar.
115. 32.05 Colour lakes; preparations based on colour lakes as specified in Note 3 of Chapter 32 of the First Schedule of the Central Excise Tariff Act, 1985.
116. 3206.20 Inorganic products of kind used as luminophores.
117. 3206.90 Master Batches.
118. 3207.10 Glass frit and other glass, in the form of powder, granules or flakes.
119. 3207.90 Other.
120. 32.11 Prepared driers.
121. 3215.90 Printing ink whether or not concentrated or solid.
122. 35.01 Casein, caseinates and other casein derivatives, casein glues.
123. 35.07 Enzymes; prepared enzymes not elsewhere specified or included.
124. 3707.00 Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations).
125. 38.01 Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures.
126. 38.02 Activated carbon; activated natural mineral products; animal black, including spent animal black.

127. 38.04 Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall-oil of heading No. 38.03 of Chapter 38 of the First Schedule of the Central Excise Tariff Act, 1985.
128. 38.06 Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.
129. 38.07 Wood tar; wood tar oils; wood creosote; wood naphtha, vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
130. 3808.10 Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.
131. 38.09 Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.
132. 38.12 Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; antioxidising preparations and other compound stabilisers for rubber or plastics.
133. 38.14 Reducers and blanket wash/roller wash used in the printing industry.
134. 38.15 Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
135. 38.17 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.
136. 38.18 Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
137. 38.23 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
138. 3824.90 Retarders used in the printing industry.
139. 39.01 Polymers of ethylene in primary forms.
140. 39.02 Polymers of propylene or of other olefins, in primary forms.
141. 39.03 Polymers of styrene, in primary forms.

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| 142. | 39.04 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms.  |
| 143. | 39.05 | Polymers of vinyl acetate or other vinyl esters in primary forms; other vinyl polymers in primary forms.   |
| 144. | 39.06 | Acrylic polymers in primary forms.   |
| 145. | 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.   |
| 146. | 39.08 | Polyamides in primary forms.   |
| 147. | 39.09 | Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.   |
| 148. | 39.10 | Silicones in primary forms.  |
| 149. | 39.11 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 of Chapter 39 of the First Schedule of the Central Excise Tariff Act, 1985, not elsewhere specified or included in primary forms.   |
| 150. | 39.12 | Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.  |
| 151. | 39.13 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.  |
| 152. | 39.14 | Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13 in primary forms.  |
| 153. | 39.19 | Self-adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.   |
| 154. | 39.20 | Other plates, sheets, film, foil, and strip of plastics, non-cellular, whether lacquered or metallised or laminated, supported or similarly combined with other materials or not.  |
| 155. | 39.23 | Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics but not including<br>(a) insulated wares,<br>(b) bags of the type which are used for packing of goods at the time of a sale for the convenience of the customer including carry bags. |

156. 40.01 Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
157. 40.02 Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.
158. 40.03 Reclaimed rubber in primary forms or in plates, sheets or strip.
159. 40.05 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 40.06 of Chapter 40 of the First Schedule of the Central Excise Tariff Act, 1985.
160. 47.01 Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
161. 48.19 Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
162. 48.21 Paper printed labels and paperboard printed labels.
163. 48.23 Paper self-adhesive tape and printed wrappers used for packing.
164. 6305.10 Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading No. 53.03 of Chapter 53 of the First Schedule of the Central Excise Tariff Act, 1985.
165. 70.10 Carboys, bottles, jars, phials of glass, of a kind used for the packing goods; stoppers, lids and other closures, of glass.
166. 70.14 Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish.
167. 7607.60 Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE.
168. 83.09 Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.

Note 1. Micronutrients and plant growth promoter or regulators are not covered by the scope of this Part.

Note 2. The Rules for the interpretation of the Central Excise Tariff Act, 1985, read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels, shall apply for the interpretation of this Part.

Note 3. Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner than the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this Part and other commodities, though covered by the corresponding description in the Central Excise Tariff, will not be covered by the scope of this Part.

Note 4. Subject to Note 3, for the purpose of any entry contained in this Part, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff Act, 1985, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this Part.

Note 5. Where the description against any heading or sub-heading is shown as "other" then the interpretation as provided in Note 2 shall apply."

Substitution  
of Third  
Schedule.

19. In the principal Act, for the existing Third Schedule, the following shall be substituted, namely:-

#### "THIRD SCHEDULE

[See section 10(1)(a)]

SL No.	Description	Rate of tax (paise in the rupee)
1	Gold ornaments	2
2	Silver and silver items including silver bullion	1
3	Precious stones	2
4	Bullions excluding silver bullions	2
5	Platinum whether as part of the jewellery or otherwise	2"

Substitution  
of Fourth  
Schedule.

20. In the principal Act, for the Fourth Schedule, the following shall be substituted, namely:-

#### "FOURTH SCHEDULE

List of goods taxable at the point of first sale in the State

[See section 10(1)(b)]

Sl. No.	Description of goods	Rate of tax (paise in the rupee)
1.	Crude oil	4
2.	Petroleum coke	4
3.	Diesel	16.5
4.	Petrol and other motor spirits	27.5

5.	(i) Aviation turbine fuel (ATF) sold to a Turbo-Prop Aircraft as specified in clause (id) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)	4
	(ii) Aviation turbine fuel (ATF) not falling under item (i) above	22
6.	Natural gas	12.5
7.	Liquefied Petroleum Gas (LPG)	9
8.	Bitumen	22
9.	Polyester staple fibre (PSF) and Dimethyl tetraphalate (DMT) acrylic fibre	1
10.	Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liquer, cordials, bitters, and wines, or a mixture containing any of these of these, as also beer, ale, porter, cider, Perry and other similar potable fermented liquors	24
11.	Country Spirit	24
12.	Molasses	22
13.	Lottery tickets	22
14.	Narcotics	22
15.	Onion, Garlic, Ginger & other dried vegetables	4
16.	Potato	2
17.	Rice and wheat	2
18.	Pulses	1
19.	Flour, Atta, maida, suji and besan	2
20.	Tea	4
21.	Drug & Medicines (On Maximum Retail Price basis)	6
22.	Biscuits (On Maximum Retail Price basis)	4."

**Amendment  
of Sixth  
Schedule.**

21. In the principal Act, in the Sixth Schedule, after serial number 36, a new serial number 37 with entries thereto shall be inserted, namely:-

"37 Composite contracts involving two or more of the above categories 25%."

**Substitution  
of Seventh  
Schedule.**

22. In the principal Act, for the Seventh Schedule, the following shall be substituted, namely:—

**"SEVENTH SCHEDULE**

**Negative list of capital goods for input tax credit**

[See section 14(6)(f)]

- (1) Capital or other expenditure on land, civil structure or construction.
- (2) Vehicles of all types.
- (3) Office equipment.



- (4) Furniture, fixture including electrical fixtures and fittings.
- (5) Capital goods purchased prior to the appointed day.
- (6) Capital expenditure incurred prior to the date of registration under VAT.
- (7) Capital goods purchased for use in generation of energy/power including captive power.
- (8) Capital goods purchased for use in exploration and extraction of crude oil and natural gas.
- (9) Capital goods purchased for use in refining for production of petroleum products covered by any Schedule.
- (10) Such goods as may be notified by the Government."

Insertion of  
of Eighth  
Schedule.

23. In the principal Act, after the existing Seventh Schedule, the following new Schedule shall be inserted as Eighth Schedule, namely:—

**"Eighth Schedule**

**List of Organisations**

**[See Section 54 (2)]**

- (1) United Nations and its constituent agencies like:
  - (i) UNDP
  - (ii) UNESCO
  - (iii) UNFPA
  - (iv) UNHCR
  - (v) UNICEF
  - (vi) UNIDO
  - (vii) UNIFEM
  - (viii) WFAO
  - (ix) WHO
  - (x) ILO
- (2) International Red-Cross society and its National branches."

**M. A. HAQUE,**  
Secretary to the Govt. of Assam,  
Legislative Department, Dispur.