



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 99 Dispur, Friday, 12th February, 2021, 23rd Magha, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 12th February, 2021

**No. FTX.29/2003/367.-** In exercise of the powers conferred by sub-section (1) of Section 54 of the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005), the Governor of Assam, is hereby pleased to grant, in public interest, partial exemption to the Oil Companies, covered by sub-rule (1) of rule 8 of the Assam Value Added Tax Rules, 2005 from payment of tax payable on "Diesel" and "Petrol and other motor spirits" sold within the State of Assam, at the rate of Rs. 5.00 (five rupees) only per litre.

This partial exemption from payment of tax payable is subject to the condition that the retail price of such "Diesel" and "Petrol and other motor spirits" shall be reduced by such Oil Companies by Rs. 5.00 (five rupees) only per litre.

This notification shall come into force with effect from 00.00 hours of 13<sup>th</sup> February, 2021.

**SAMIR KUMAR SINHA,**

Principal Secretary to the Government of Assam,  
Finance Department.