

---

**Assam Entry Tax (Third Amendment) Act, 2009****2 of 2010****[04 January 2010]****CONTENTS**

1. Short Title And Commencement
2. Amendment Of Schedule

**Assam Entry Tax (Third Amendment) Act, 2009****2 of 2010****[04 January 2010]**

(Received the assent of the Governor on 31st December, 2009) The Assam Entry Tax (Third Amendment) Act, 2009 An Act further to amend the Assam Entry Tax Act, 2008 Preamble Whereas it is expedient further to amend the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), hereinafter referred to as the principal Act, in the manner hereinafter appearing; It is hereby enacted in the Sixtieth Year of Republic of India as follows:-

**1. Short Title And Commencement :-**

- (1) This Act may be called the Assam Entry Tax (Third Amendment) Act, 2009.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**2. Amendment Of Schedule :-**

In the principal Act, in the Schedule,

(i) in Serial No. 9, for the existing entries, the following shall be substituted, namely:-

"9. Plants and machineries for industry and construction works including parts thereof. 2";

(ii) in Serial No. 27, for the existing entries, the following shall be substituted, namely:-

"27. Bamboo and bamboo chips (pieces of bamboo of any length, in

any form or condition). 2";

(iii) in Serial No. 34, for the existing entries, the following shall be substituted, namely:-

"34. Aluminium plain sheet, channels and sections 4";

(iv) Serial No. 39 with entries thereto shall be omitted;

(v) in Serial No. 45, for the existing entries, the following shall be substituted, namely: -

"45. Flexible sheet and flexible pouch whether laminated or not. 2";

(vi) in Serial No. 50, for the existing entries, the following shall be substituted, namely:-

"50. Iron and steel, that is to say, -

(i) skelp bars, tin bars, sheet bars, hoe-bar and sleeper bars,

(ii) steel bars (rounds, rods, squares, flat, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths).

(iii) steel structurals (angles, joists, channels, tees, sheet piling sections. Z-sections or any other rolled sections);

(iv) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in riveted condition;

(v) plates both plain and chequered in all qualities;

(vi) steel tubes, both welded and seamless, of all diameters and lengths including tube fittings;

(vii) tin-plates, both hot. dipped and electrolytic and tinfree plates;

(viii) wire rods and wires-rolled, drawn, galvanized, aluminized, tinned or coated such as by copper;

2";

(vii) Serial No. 54 with entries thereto shall be omitted;

(viii) the Serial No. 55(a) with entries thereto shall be omitted;

(ix) the Serial No. 55(b) with entries thereto shall be omitted;

(x) the Serial No. 55(1) with entries thereto shall be omitted;

(xi) the Serial No. 55(m) with entries thereto shall be omitted;

(xii) after existing Serial No. 58, the following new Serial Numbers 59, 60, 61, 62, 63, 64 and 65 with entries thereto shall be inserted, namely:-

59.	Paper excluding newsprint.	2
60.	Transmission tower (Electrical and Telecommunication) and tower parts	4
60.	Optical fibre cable.	4
61.	Aluminium composite panel.	4
62.	Electrical goods of all types	4
63.	All varieties of tiles	4
64.	Sanitary ware and bathroom fittings of all types	4"

Mohd. A. Haque,  
Secretary to the Government of Assam,  
Legislative Department, Dispur.