

**Assam Value Added Tax (Amendment) Act, 2009****[12 February 2009]**

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**Assam Value Added Tax (Amendment) Act, 2009****[12 February 2009]**

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; It is hereby enacted in the Sixtieth Year of Republic of India as follows:-

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

- (1) This act called the Assam Value Added Tax (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 Section 2 :-**

In the principal Act, in section 2, in clause (30), for the word "includes" appearing between the words and punctuation mark, "manufacture" and "any activity", the word "means" shall be substituted.

**3. Amendment Of Section 10 :-**

In the principal Act, in section 10, after sub-section (1), a new sub-section (1A) shall be inserted, namely:-

"(1A) Notwithstanding anything contained in this Act, the retail on licence holder for portable liquor mentioned in the Fourth Schedule, except country spirit, shall pay output tax on sale made by him at the applicable rate specified therein and he shall be eligible for set-

off of the amount of tax paid by him at the time of purchase of such potable liquor from bonded warehouse."

MOHD. A. HAQUE,

Secretary to the Govt. of Assam,

Legislative Department, Dispur