

ASSAM VALUE ADDED TAX ACT, 2003

8 of 2005

[25 February, 2005]

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AN ACT to provide for the imposition and collection of tax on sales or purchases of goods in the State of Assam and for matters connected therewith and incidental thereto. Preamble : WHEREAS it is expedient to consolidate the law relating to the imposition and collection of tax on sales or purchases of goods in the State of Assam. It is hereby enacted in the Fifty-fourth Year of the Republic of India as follows

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