



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 772 দিশপুৰ, বৃহস্পতিবাৰ, 4 ডিচেম্বৰ, 2025, 13 আশ্বিন, 1947 (শক)

No. 772 Dispur, Thursday, 4th December, 2025, 13th Agrahayana, 1947 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 11th November, 2025

eCF No.464389/673.- Whereas, the "Assam Trade Development Fund" (ATDF) was set up in Assam on 24th July, 2008 pursuant to the provisions of Section 10 of the *Assam Entry Tax Act, 2008*;

And whereas, the proceeds of Entry Tax (after deducting the cost of collection) collected under the said Act were being credited to this Fund;

And whereas, the Assam Entry Tax Act provides that the proceeds of Entry Tax shall be utilized for the development of infrastructure or amenities to facilitate trade, commerce, and intercourse;

And whereas, Rule 11 of the *Assam Entry Tax Rules, 2008* stipulates that the tax shall be deposited in a separate, distinct, and exclusive Head of Account "0042-106 - Tax on Entry of Goods into Local Area", and that the said deposit shall constitute the ATDF;

And whereas, with the implementation of GST w.e.f. 1st July, 2017, Entry Tax has been subsumed under GST, thereby discontinuing the inflow of funds to the *Assam Trade Development Fund*;

It is hereby notified that no further proposals or bills under the *Assam Trade Development Fund* shall henceforth be considered after the date of issue of this notification. Any pending liability shall be accommodated from the budget of Implementing Departments.

VIRENDRA MITTAL,

Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.