



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 12/2022-STATE TAX (RATE)

The 6th April, 2023

eCF No.151446/248.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following further amendments in the notification No. FTX.56/2017/14 dated 29th June, 2017 (Notification No. 1) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No. 335, dated the 29th June, 2017, namely:-

In the said notification,-

(A) in Schedule I - 2.5%,-

(i) in Sl. No. 102A, in column (3), for the existing entry, the following shall be substituted, namely:-

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) in Sl. No. 103A, in column (3), for the existing entry, the following shall be substituted, namely:-

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

- (B) in Schedule II - 6%,-
- (i) in Sl. No. 48, in column (3), for the existing entry, the following shall be substituted, namely:-
- “Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;
- (ii) in Sl. No. 180, in column (3), for the existing entry, the following shall be substituted, namely:-
- “Mathematical boxes, geometry boxes and colour boxes”;
- (C) in Schedule III - 9%, in Sl. No. 25, in column (3), for the existing entry, the following shall be substituted, namely: -
- “Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

This notification shall be deemed to have come into force with effect from the 1st day of January, 2023.

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