



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 183 Dispur, Thursday, 6th April, 2023, 16th Chaitra, 1945 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 14/2022-STATE TAX (RATE)

The 6th April, 2023

eCF No.151446/251.- In exercise of the powers conferred by sub-section (3) of section 9 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.56/2017/17 dated 29th June, 2017 (Notification No.4) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No. 338, dated the 29th June, 2017, namely:-

In the said notification, in the Table, for existing Sl. No. 3A and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely:- (a) Of peppermint (<i>Menthapiperita</i>); (b) Of other mints : Spearmint oil (<i>ex-menthaspicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-menthasylvestries</i>), Bergament oil (<i>ex-menthacitrate</i>), <i>Menthaarvensis</i>	Any unregistered person	Any registered person".

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.