



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 184 Dispur, Thursday, 6th April, 2023, 16th Chaitra, 1945 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 15/2022-STATE TAX (RATE)

The 6th April, 2023

eCF No.151446/252.- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is hereby pleased to make the following amendments further to amend the notification No. FTX.56/2017/25 dated 29th June, 2017 (Notification No.12) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No. 346, dated the 29th June, 2017, namely:-

In the said notification,-

(i) in Sl. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation.- For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where,-

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) Sl. No. 23A and the entries relating thereto, shall be omitted.

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.