



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. 1/2023-STATE TAX (RATE)

The 10th May, 2023

eCF No.183190/106.- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) 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 amendment 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* number 346, dated the 29th June, 2017, namely:-

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following new clause (iva) shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

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

JAYANT NARLIKAR,

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