



# 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. 3/2023-STATE TAX (RATE)**

The 5th March, 2024

**eCF No.183190/122.-** 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 29<sup>th</sup> June, 2017 ( Notification No. 1) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 335, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, -

(i) in Schedule I, in Sl. No. 91A, in column (3), for the entry, the following shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

(ii) in Schedule II, after Sl. No. 186, the following new Sl. No. 186A and entries thereto shall be inserted, namely: -

“186A	8214	Pencil sharpeners”;
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(iii) in Schedule III, in Sl. No. 302A, in column (3), in the fourth line after the words and bracket, “nail files”, the brackets and words “[other than pencil sharpeners]” shall be inserted.

This notification shall come into force with effect from the 1<sup>st</sup> day of March, 2023.

**JAYANT NARLIKAR,**

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