



# 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. 5/2022-STATE TAX (RATE)**

The 14th September, 2023

**eCF No.168833/256.-** 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.56/2017/26 dated 29<sup>th</sup> June, 2017 (Notification No. 13) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 347, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols “who has not paid state tax at the rate of 6%,” shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the Assam Goods GST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and

- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) after Annexure II, the following annexure shall be inserted, namely: -

**“Annexure III**

**Declaration**

I/we have taken registration under the Assam GST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year \_\_\_\_\_ under forward charge.”.

This notification shall be deemed to have come into force with effect from the 18<sup>th</sup> day of July, 2022.

**JAYANT NARLIKAR,**

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