

THE ASSAM GAZETTE

অসাধাৰণ EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

নং 356 দিশপুৰ, বৃহস্পতিবাৰ, 29 জুন, 2017, 8 আহাৰ, 1939 (শক) No. 356 Dispur, Thursday, 29th June, 2017, 8th Asadha, 1939 (S.E.)

GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 29th June, 2017

No.FTX.56/2017/35.- In exercise of the powers conferred by sub-clause (iii)(A) of clause (b) of sub-section (5) of section 17 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam hereby specifies that the input tax credit of rent-acab, life insurance and health insurance would be available in case the provision of these services is obligatory for an employer to provide to its employees under any law for the time being in force.

This notification shall come into force on the 1st day of July, 2017.

V. B. PYARELAL,

Additional Chief Secretary to the Government of Assam, Finance Department.