



# 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. 7/2022-STATE TAX (RATE)**

The 14th September, 2023

**eCF No.168833/267.**- In exercise of the powers conferred by sub-section (1) of section 11 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.56/2017/15 dated 29<sup>th</sup> June, 2017 (Notification No. 2) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 336, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification,

(A) in the Schedule, -

- (i) against Sl. Nos. 9 and 22, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words and punctuation mark ", other than pre-packaged and labelled" shall be substituted;
- (ii) against Sl. No. 26, for the entry in column (3), the following shall be substituted namely :- "Curd, Lassi, Butter milk, other than pre-packaged and labelled"
- (iii) against Sl. Nos. 27,29, 30B, 45, 46A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words

- “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (iv) against Sl. No. 46B, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words and punctuation “, other than pre-packaged and labelled” shall be substituted;
- (v) against Sl. Nos. 65, 66, 67, 68, 69, 70, 71,72, 73, 74 and 75, in column (3), for the portion beginning with “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words and punctuation “, other than pre-packaged and labelled” shall be substituted;
- (vi) against Sl. Nos. 77 and 78, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words and punctuation “, other than pre-packaged and labelled” shall be substituted;
- (vii) against Sl. No. 94, for the entry in column (3), the following shall be substituted namely:- “(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar,other than pre-packaged and labelled”
- (viii) against Sl. No. 95, in column (3), after the word “Murki”, the following words and punctuation mark shall be inserted “, other than pre-packaged and labelled”;
- (ix) against Sl. No. 97A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as specified in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (x) against Sl. No. 99, in column (3), the word “purified, in between the words “mineral” and distilled ” shall be omitted;
- (xi) against Sl. No. 108, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (xiii) Sl. Nos. 118 and 122 and the entries relating thereto shall be omitted;

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- (xiv) against Sl. No. 132A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as in the ANNEXURE I]”, the words and punctuation mark “, other than pre-packaged and labelled” shall be substituted;
- (xv) Sl. No. 141 and the entries relating thereto shall be omitted;
- (B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-
- “(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

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.