



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 105 Dispur, Friday, 1st March, 2019, 10th Phalgun, 1940 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 28th February, 2019

No.FTX.56/2017/Pt-I/182.- In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Assam Goods and Services Tax Act, 2017 (Assam Act No.XXVIII of 2017) (hereafter in this notification referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, hereby makes the following further amendment in the Government of Assam, Finance (Taxation) Department, notification No.FTX.56/2017/326 dated the 9th October, 2018, published in the Assam Gazette, Extraordinary, *vide* number 499 dated the 9th October, 2018, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

"Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act."

This notification shall be deemed to have come into force from 31st day of December, 2018.

RAJIV KUMAR BORA,

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