

THE ASSAM GAZETTE

অসাধাৰণ EXTRAORDINARY

প্ৰাপ্ত কৰ্ত্তত্বৰ দ্বাৰা প্ৰকাশিত

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

NOTIFICATION No. 26/2019-STATE TAX (RATE)

The 11th February, 2020

No.FTX.56/2017/Pt-II/420.– In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do, hereby pleased to make the following further amendments in the notification No.FTX.56/2017/24 dated 29th June, 2017 (Notification No.11) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No. 345 dated the 29th June, 2017 as amended from time to time, namely:-

In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

"Explanation- For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975."

This notification shall be deemed to have come into force from the 22^{nd} day of November, 2019.

RAJIV KUMAR BORA,

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