

THE ASSAM GAZETTE

অসাধাৰণ EXTRAORDINARY প্ৰাপ্ত কৰ্ত্তত্বৰ দ্বাৰা প্ৰকাশিত

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No. 227 Dispur, Wednesday, 27th May, 2020, 6th Jaistha, 1942 (S. E.)

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

NOTIFICATION No. 2/2020-STATE TAX (RATE)

The 22nd May, 2020

No.FTX.56/2017/Pt-II/557.- In exercise of the powers conferred by sub-section (1), (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby pleased to make the following further amendments in the notification No.FTX.56/2017/24 dated the 29th June, 2017 (Notification No.11) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 345, dated the 29th June, 2017, namely:-

In the said notification, in the Table, against serial number 25, -

(a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely, -

(3)	(4)	(5)
"(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-

(b) in item (ii), in column (3), after the brackets and figures "(i)", the word, brackets, and figures "and (ia)" shall be inserted.

This notification shall be deemed to have come into force with effect from the 1st day of April, 2020.

S. JAGANNATHAN,

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