



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 216 Dispur, Wednesday, 27th May, 2020, 6th Jaistha, 1942 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT
NOTIFICATION-STATE TAX

The 22nd May, 2020

No.FTX.56/2017/Pt-II/540.— In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam
Act No.
XXVIII
of 2017

- | | | | |
|--------------------------------------|----|------|--|
| Short title and commencement. | 1. | (1) | These rules may be called the Assam Goods and Services Tax (Second Amendment) Rules, 2020. |
| | | (2) | Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette. |
| Amendment in rule 31A. | 2. | | In the principal Rules, with effect from the 1 st March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:- |
| | | "(2) | The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher. |

Explanation:- For the purposes of this sub-rule, the expression Organising State has the same meaning as assigned to it in clause (f) of sub rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010."

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