



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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No. 216 Dispur, Friday, 25th April, 2025, 5th Vaisakha 1947 (S. E.)

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

**NOTIFICATION No. 06/2025-STATE TAX (RATE)**

The 3rd April, 2025

**eCF No.538660/92.-** In exercise of the powers conferred by sub-sections (3) and (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, is hereby pleased to make the following amendment further to amend the notification No. FTX.56/2017/25 dated 29<sup>th</sup> June, 2017 (Notification No. 12/2017) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 346 dated the 29<sup>th</sup> June, 2017, namely:—

(1) In the said notification, in the table, -

(i) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(ii) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil"

(iii) against serial number 69, in the entry in column (3), after item (c), the following item shall be inserted, namely :-

"(f) a training partner approved by the National Skill Development Corporation,"

(2) in paragraph 2 of the said notification,

(i) item (w) shall be omitted with effect from the 1<sup>st</sup> day of April, 2025;

(ii) after item (zj), the following new item shall be inserted, namely: -

"(zja) "insurer" has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).".

This notification shall be deemed to come into force on the 16<sup>th</sup> of January, 2025.

**VIRENDRA MITTAL,**  
Commissioner & Secretary to the Govt. of Assam,  
Finance (Taxation) Department.