



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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

NOTIFICATION No. 07/2025-STATE TAX (RATE)

The 3rd April, 2025

eCF No.538660/94.- In exercise of the powers conferred by sub-section (3) of section 9 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, is hereby pleased to make the following further amendments in the notification No. FTX.56/2017/26 dated 29th June, 2017 (Notification No. 13/2017) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 347 dated the 29th June, 2017, namely:—

In the said notification, in the Table,-

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

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

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