



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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

NOTIFICATION No. 08/2019-STATE TAX (RATE)

The 3rd June, 2019

No.FTX.56/2017/Pt-II/274.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Government of Assam, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Finance (Taxation) Department, Government of Assam No.1/2017 (Rate) [FTX.56/2017/14 dated the 29th June, 2017], published in the Assam Gazette, Extraordinary, *vide* No. 335 dated the 29th June, 2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
“452Q	Any chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), as prescribed in notification No. 07/2019- State Tax (Rate) (FTX.56/2017/Pt-II/272, dated 3 rd June, 2019),

		<p>published in Assam Gazette, Extraordinary, <i>vide</i> No. 228, dated 4th June, 2019.</p> <p><i>Explanation.</i> For the purpose of this entry,—</p> <p>(i) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p>
		<p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>

This notification shall be deemed to have come into force from 1st day of April, 2019.

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