



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 368 Dispur, Tuesday, 10th August, 2021, 19th Sravana, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 7th April, 2021

No.FTX.56/2017/Pt-I/497.- In exercise of the powers conferred by sub-section (6D) of section 25 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, and in supersession of notification No. FTX. 56/2017/Pt-II/553 dated the 22nd May, 2020 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 223 dated the 27th May, 2020, except as respects things done or omitted to be done before such supersession, is hereby pleased to notify that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, —

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

This notification shall be deemed to have come into force with effect from the 23rd day of February, 2021.

SHYAM JAGANNATHAN,

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