



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 477 Dispur, Tuesday, 15th October, 2024, 23rd Asvina 1946 (S. E.)

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

**NOTIFICATION NO. 9/2023-STATE TAX (RATE)**

The 14th October, 2024

**eCF No. 359238/33.-** 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 Governor of Assam, on the recommendations of the Council, is hereby please to make the following further amendments in the notification No. FTX.56/2017/14 dated 29<sup>th</sup> June, 2017 (Notification No. 1) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 335, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, -

1. in Schedule I –2.5%,

(i) after Sl. No. 99A and entries relating thereto, the following new Sl. No. and entries shall be inserted, namely: -

"

(1)	(2)	(3)
99B.	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion;

"

(ii) after Sl. No. 108 and entries relating thereto, the following new Sl. No. and entries shall be inserted, namely: -

"

(1)	(2)	(3)
108A.	2309	Fish soluble paste;

"

(iii) after Sl. No. 156A and entries relating thereto, the following new Sl. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
156B.	2619	Linz-Donawitz (LD) Slag;

(iv) after Sl. No. 218A and the entries relating thereto, the following new Sl. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
218AA.	56050020	Imitation zari thread or yarn known by any name in trade parlance;

2. in Schedule II-6%,

in Sl. No. 137, for the entry in column (3), the entry “Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance” shall be substituted;

3. in Schedule III-9%,

(i) in Sl. No. 16, in column (3), for the words “toasted bread and similar toasted products”, the words “toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion” shall be substituted;

(ii) in Sl. No. 28, for the entry in column (3), the entry “Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag” shall be substituted;

This notification shall be deemed to have come into force on the 27<sup>th</sup> day of July, 2023.

**SANGHAMITRA BHAGAWATI,**

Deputy Secretary to the Government of Assam,  
Finance (Taxation) Department.