



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

**NOTIFICATION NO. 10/2023-STATE TAX (RATE)**

The 14th October, 2024

**eCF No.359238/32.-** In exercise of the powers conferred by sub-section (1) of section 11 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, on being satisfied that it is necessary in public interest so to do, is hereby pleased to make the following further amendments in the notification No. FTX.56/2017/Pt-I/202 dated 28<sup>th</sup> February, 2018 (Notification No. 26/2018) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 112, dated the 1<sup>st</sup> March, 2019, namely:—

In the said notification, -

- (i) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;
- (ii) in the Explanation, -
  - (i) for clause (a), the following clause shall be substituted, namely: —

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31<sup>st</sup> March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E). dated the 31<sup>st</sup> March, 2023;”

- (ii) for clause (b), the following clause shall be substituted, namely: —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1<sup>st</sup> April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1<sup>st</sup> April, 2023;”

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

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