



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 487 Dispur, Tuesday, 15th October, 2024, 23rd Asvina 1946 (S. E.)

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

NOTIFICATION No. 20/2023-STATE TAX (RATE)

The 14th October, 2024

eCF No.416494/65.- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 notify the following further amendments in the Notification No. FTX.56/2017/18 dated 29th June, 2017 (Notification No. 5/2017) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 339, dated the 29th June, 2017, namely:—

In the said notification, in the TABLE, after Sl. No. 6A and the entries relating thereto, following new Sl. No. and the entries shall be inserted, namely:-

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(1)	(2)	(3)
6AA	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film;

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This notification shall be deemed to have come into force on the 20th day of October, 2023.

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