



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 653 Dispur, Wednesday, 17th September, 2025, 26th Bhadra, 1947 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 17th September, 2025

eCF No.703788/331.- 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, hereby notifies the rate of the state tax of 6 per cent in respect of goods specified in the Table appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said table, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), namely:-

SCHEDULE

S. No.	Tariff item, Sub-heading, Heading or Chapter	Description
(1)	(2)	(3)
1.	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths
3.	6904 10 00	Building bricks
4.	6905 10 00	Earthen or roofing tiles

Explanation.— For the purposes of this notification,—

(a) the expressions "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

- (b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;
- (c) the words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

This notification shall come into force on the 22nd September, 2025.

VIRENDRA MITTAL,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.