



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 654 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.703788/332.- In exercise of the powers conferred by sub-section (5) of section 9 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 makes the following further amendments in the notification No. FTX.56/2017/30 dated 29.06.2017 of the Government of Assam, Finance (Taxation) Department published in the Assam Gazette, Extraordinary No. 351 dated the 29th June, 2017, further amended vide Notification No.FTX.56/2017/125 dated 11.09.2017 of the Government of Assam, Finance (Taxation) Department published in the Assam Gazette, Extraordinary No. 538 dated the 12th September, 2017, and further amended vide Notification No.FTX.56/2017/Pt-VI/59 dated 07.02.2022 of the Government of Assam, Finance (Taxation) Department published in the Assam Gazette, Extraordinary No. 99 dated the 10th February, 2022 namely:-

In the said notification, after clause (iv), the following new clause (v) shall be inserted, namely: -

“(v) Services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the Assam Goods and Services Act, 2017”.

This notification shall come into force with effect from 22nd September, 2025.

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