



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 655 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.703788/333.- In exercise of the powers conferred by sub-section (3) of section 11 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. FTX.56/2017/24 dated 29.06.2017 of the Government of Assam, Finance (Taxation) Department published in the Assam Gazette, Extraordinary No. 345 dated the 29th June, 2017, and further amended vide eCF No. 538660/87 dated 03.04.2025 of the Government of Assam, Finance (Taxation) Department published in the Assam Gazette, Extraordinary No. 215 dated the 25th April, 2025, namely:-

In the said notification, in paragraph 4, in clauses (xxxvi), the following Explanations shall be inserted, namely: -

“Explanation 1.- For the purpose of this clause, premises mean a place from where ‘hotel accommodation’ services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression ‘a person applying for registration’ shall include a person applying for amendment of registration to declare an additional place of business.”.

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