



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 18 দিশপুৰ, মঙ্গলবাৰ, 7 জানুৱাৰী, 2020, 17 পুহ, 1941 (শক)  
No. 18 Dispur, Tuesday, 7th January, 2020, 17th Pausa, 1941 (S.E.)

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

**NOTIFICATION No. 14/2019-STATE TAX (RATE)**

The 30th December, 2019

**No.FTX.56/2017/Pt-III/329.-** 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 pleased to make the following further amendments in the notification of the Finance (Taxation) Department, Government of Assam, No.1 [FTX.56/2017/14 dated the 29th June, 2017], published in the Assam Gazette, Extraordinary, *vide* No. 335 dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, -

**A. in Schedule I – 2.5%, -**

- (i) Sl. No. 33A and the entries relating thereto shall be omitted;
- (ii) against Sl. No. 164, in the entry in column (3), in item (b) , after sub-item (ii), the following new item shall be inserted, namely: -  
“iii Marine Fuel 0.5% (FO)”;
- (iii) against Sl. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;

- (iv) after Sl. No. 234B and the entries relating thereto, the following new Sl. No. and entries relating thereto shall be inserted, namely: -

“234C	8509	Wet grinder consisting of stone as grinder”;
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- (v) Sl. Nos. 235 to 242 and the entries related thereto, shall be omitted;

**B. in Schedule II - 6%, -**

- (i) After Sl. No. 80A and entries relating thereto, the following new Sl. No. and entries relating thereto shall be inserted, namely: -

“80AA	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods”;
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- (ii) Sl. No. 201A and the entries relating thereto shall be omitted;

- (iii) after Sl. No. 205 and the entries relating thereto, the following new Sl. Nos. and entries relating thereto shall be inserted, namely: -

“205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self-propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof

205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing”;
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- (iv) against Sl. No. 231B, in the entry in column (3), after the words “Slide fasteners”, the words “and parts thereof”, shall be inserted;

**C. in Schedule III - 9%, -**

- (i) against Sl. No. 24A, in the entry in column (3), for the words “Other non-alcoholic beverages [other than tender coconut water]”, the words “Other non-alcoholic beverages [other than: -  
a. tender coconut water and  
b. caffeinated beverages]” shall be substituted;
- (ii) against Sl. No. 108, in the entry in column (3), after the words “of plastics”, the brackets and words “(except the items covered in Sl. No. 80AA in Schedule II)”, shall be inserted;
- (iii) in Sl. No. 400, for the entry in column (3), the entry, “Following motor vehicles of length not exceeding 4000 mm, namely: -  
a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and  
b) Diesel driven vehicles of engine capacity not exceeding 1500 cc  
for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability as per extant guidelines issued by the said Department”, shall be substituted;
- (iv) Sl. No. 446 and the entries relating thereto shall be omitted;

**D. in Schedule IV–14%, after Sl. No. 12 and the entries relating thereto, the following new Sl. No. and the entries relating thereto shall be inserted, namely: -**

“12A.	22029990	Caffeinated Beverages”;
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**E. in Schedule V–1.5%**, Sl. No. 3, and Sl. No.4 and the entries relating thereto, shall be omitted;

**F. in Schedule VI – 0.125%, -**

- (i) in Sl. No. 2, for the entry in column (3), the entry, “precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;
- (ii) Sl. No. 2A, and the entries relating thereto, shall be omitted;
- (iii) in Sl. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport”, shall be substituted;
- (iv) Sl. No. 4, and the entries relating thereto, shall be omitted.

This notification shall be deemed to have come into force from the 1<sup>st</sup> day of October, 2019.

**RAJIV KUMAR BORA,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.