



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 474 Dispur, Tuesday, 28th June, 2022, 7th Ashadha, 1944 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION No. 21/2021-STATE TAX (RATE)**

The 24th June, 2022

**No.FTX.56/2017/Pt-III/672.-** 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, and in supersession of notification No. FTX.56/2017/Pt-VI/50 dated the 7<sup>th</sup> February, 2022 (Notification No.14/2021-State Tax (Rate)) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 95, dated the 10<sup>th</sup> February, 2022, is hereby pleased to make the following further amendments in the notification No. FTX.56/2017/14 dated the 29<sup>th</sup> June, 2017 (Notification No.1) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 335, dated the 29th June, 2017, namely:—

In the said notification,-

- in Schedule I–2.5%, serial number 225 and the entries relating thereto shall be omitted;
- in Schedule II–6%, after serial number 171 and the entries relating thereto, the following new serial number and entries relating thereto shall be inserted, namely:-

“171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.”
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This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of January, 2022.

**JAYANT NARLIKAR,**

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