



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 551 দিশপুৰ, মঙ্গলবাৰ, 12 নবেম্বৰ, 2024, 21 কাৰ্তি, 1946 (শক)
No. 551 Dispur, Tuesday, 12th November, 2024, 21st Kartika, 1946 (S. E.)

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

NOTIFICATION NO.02/2024-STATE TAX (RATE)

The 12th November, 2024

eCF No.538660/16.- 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, is hereby pleased to notify the following further amendments in the Notification No. FTX.56/2017/14 dated 29th 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, -

(A) in Schedule II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following new serial number and entries shall be inserted, namely:-

“121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
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(ii) after serial number 180 and the entries relating thereto, the following new serial number and entries shall be inserted, namely: -

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
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- (iii) after serial number 183 and the entries relating thereto, the following new serial number and entries shall be inserted, namely: -

“183A	7321 or 8516	Solar cookers”;
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- (iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol “; parts thereof” shall be inserted;

(B) in Schedule III – 9%, -

- (i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board)”;
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- (ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel” shall be inserted;

- (iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words, “ , wood burning stoves of iron or steel, and solar cookers” shall be substituted;

- (iv) against serial number 273, after the words “boxes, etc.”, the words and symbols “; other than Milk cans made of Aluminium” shall be inserted;

- (v) against serial number 275A, after the words “Utensils”, the words and symbol “; Milk cans made of Aluminium” shall be inserted;

- (vi) against serial number 378A, in column (3), for the words and symbol “domestic purposes;” , the words, symbol and brackets “domestic purposes [other than solar cookers];” shall be substituted;

(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following new proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (Central Act No.1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”

This notification shall be deemed to come into force on the 15th day of July, 2024.

JITU DOLEY,
Secretary to the Government of Assam,
Finance (Taxation) Department.