



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 552 Dispur, Tuesday, 12th November, 2024, 21st Kartika, 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION NO.03/2024-STATE TAX (RATE)

The 12th November, 2024

eCF No.538660/18.- In exercise of the powers conferred by sub-section (1) of section 11 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is hereby pleased to notify the following further amendments in the Notification No. FTX.56/2017/15 dated 29th June, 2017 (Notification No. 2) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 336, dated the 29th June, 2017, namely:—

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following 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.