



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 553 দিশপুৰ, মঙ্গলবাৰ, 12 নবেম্বৰ, 2024, 21 কাৰ্তি, 1946 (শক)  
No. 553 Dispur, Tuesday, 12th November, 2024, 21st Kartika, 1946 (S. E.)

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

## NOTIFICATION NO.04/2024-STATE TAX (RATE)

The 12th November, 2024

**eCF No.538660/19.-** In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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, is hereby pleased to notify the following amendment further to amend the Notification No. FTX.56/2017/25 dated 29<sup>th</sup> June, 2017 (Notification No. 12) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 346, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, in the Table, -

(A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil

9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil”;
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(B) in serial number 12, -

(i) in column (2), the words and figures “Heading 9963 or” shall be omitted;

(ii) in column (3), the Explanation shall be re-numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following new Explanation 2 shall be inserted, namely: -

“Explanation 2.- Nothing contained in this entry shall apply to-

(a) accommodation services for students in student residences;

(b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;

(C) after serial number 12 and the entries relating thereto, the following new serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil”.

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

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