



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 98 Dispur, Thursday, 10th February, 2022, 21st Magha, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION No. 16/2021-STATE TAX (RATE)**

The 7th February, 2022

**No. FTX.56/2017/Pt-VI/58.-** In exercise of the powers conferred by sub-sections (3) and (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 make the following amendments further to amend the notification No. FTX.56/2017/25 dated the 29th 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 29th June, 2017, namely :—

In the said notification, in the TABLE, -

- (i) against serial number 3, in column (3), under the heading “ Description of Services” , the following words “or a Governmental authority or a Government Entity” shall be omitted;
- (ii) against serial number 3A, in column (3), under the heading “ Description of Services” , the following words “or a Governmental authority or a Government Entity” shall be omitted;
- (iii) against serial number 15, in column (3), under the heading “ Description of Services” , after item (c), the following proviso shall be inserted, namely :-

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of section 9 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017).”;

- (iv) against serial number 17, in column (3), under the heading “ Description of Services” , after item (e), the following proviso shall be inserted, namely :-

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of section 9 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017).”

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.