



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

**NOTIFICATION No. 3/2018**

The 21st February, 2018

**No.FTX.56/2017/Pt-III/70.-** In exercise of the powers conferred by sub-section (3) of section 9 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, hereby makes the following further amendments in the notification No. FTX.56/2017/26 dated the 29th June, 2017 (Notification No.13) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 347 dated the 29th June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

| (1) | (2)   | (3)  | (4)   |
|-----|---|--|---|
| "5A | Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017). | Central Government, State Government, Union territory or local authority | Any person registered under the Assam Goods and Services Tax Act, 2017.;" |

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

This notification shall be deemed to have come into force with effect from 25th day of January, 2018.

**V. B. PYARELAL,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.