



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

## NOTIFICATION

The 22nd February, 2019

**No. FTX.56/2017/Pt-III/194.-** In exercise of the powers conferred by section 147 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 amendments in the Government of Assam, Finance (Taxation) Department, notification No.FTX.56/2017/Pt-III/19 dated the 1st December, 2017, published in the Assam Gazette, Extraordinary, *vide* number 694 dated the 1st December, 2017, namely:-

In the said notification,

(i) In the Table, the column number (2) against Serial No.1, after the entry, the following proviso shall be inserted, namely: -

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the Commissioner of State tax or any other officer authorised by him within 6 months of such supply:

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

This notification shall be deemed to have come into force from 15th day of January, 2019.

**RAJIV KUMAR BORA,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.