



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 458 দিশপুৰ, মঙ্গলবাৰ, 25 ছেপ্টেম্বৰ, 2018, 3 আশ্বিন, 1940 (শক)
No. 458 Dispur, Tuesday, 25th September, 2018, 3rd Asvina, 1940 (S.E.)

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

NOTIFICATION No. 15/2018

The 24th September, 2018

No. FTX.56/2017/Pt-III/133.- 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 of the Government of Assam in the Finance (Taxation) Department No. 13/2017 (FTX.56/2017/26 dated the 29th June, 2017), published in the Gazette of Assam, Extraordinary, *vide* number 347, dated the 29th June, 2017, namely:-

In the said notification, -

- (i) in the Table, after serial number 10 and the entries relating thereto, the following new serial number and entries thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.”;

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

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’

This notification shall be deemed to have been issued on 27th day of July, 2018.

RAJIV KUMAR BORA,

Additional Chief Secretary to the Government of Assam,
Finance Department.