



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 460 দিশপুৰ, মঙ্গলবাৰ, 25 ছেপ্টেম্বৰ, 2018, 3 আহিন, 1940 (শক)

No. 460 Dispur, Tuesday, 25th September, 2018, 3rd Asvina, 1940 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION No. 17/2018**

The 24th September, 2018

**No.FTX.56/2017/Pt-III/138.**- In exercise of the powers conferred by sub-section (3) of section 11 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Assam in the Finance (Taxation) Department No. 11/2017 (FTX.56/2017/24 dated the 29th June, 2017), published in the Gazette of Assam, Extraordinary, *vide* number 345, dated the 29th June, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“*Explanation.* - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.

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.