



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION No. 29/2018**

The 28th February, 2019

**No.FTX.56/2017/Pt-I/207.**- 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 India, in the Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/26 dated the 29th June, 2017, published in the Assam Gazette, Extraordinary, *vide* number 347 dated the 29th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following new serial numbers with entries thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services	Any person other than a	A registered person,

<p>provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies;</p> <p>which has taken registration under the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	body corporate	located in the taxable territory.”;
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- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-  
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

This notification shall be deemed to have come into force from 1st day of January, 2019.

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