



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 120 Dispur, Friday, 1st March, 2019, 10th Phalguna, 1940 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 28th February, 2019

No.FTX.56/2017/Pt-II/147.- In exercise of the powers conferred by section (2) of section 23 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as "the said act"), the Governor of Assam, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/Pt-II/53 dated the 14th December, 2017, published in the Assam Gazette, Extraordinary, *vide* number 752 dated the 18th December, 2017, namely: -

In the said notification, -

- for the word "ten" as appearing in between the words, "an amount of" and "lakh rupees" the word, "twenty" shall be substituted.
- the following new proviso shall be inserted, namely: -

"Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section."

This notification shall be deemed to come into force with effect from the 1st day of February, 2019.

RAJIV KUMAR BORA,

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