

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: KAR BHAWAN
DISPUR, GUWAHATI-6

CIRCULAR NO. 75/2019-GST

Dated Dispur the 14th October, 2019.

Subject: Clarification on the effective date of explanation inserted in rate notification No. 11 (FTX.56/2017/24 dated 29.06.2017), dated 29.06.2017, Sl. No. 3(vi) – reg.

No. CT/GST-15/Pt-I/2017/185.— Representations have been received to amend the effective date of notification No.17/2018 (FTX.56/2017/Pt-III/138 dated 24.09.2018) whereby explanation was inserted in notification No. 11 (FTX.56/2017/24 dated 29.06.2017), Sl. No. 3(vi) to the effect that for the purpose of the said entry, the activities or transactions under taken by Government and Local Authority are excluded from the term ‘business’.

2. The matter has been examined. Section 11(3) of Assam Goods and Services Tax Act, 2017 provides that the Government may insert an explanation in any notification issued under section 11, for the purpose of clarifying its scope or applicability, at any time within one year of issue of the notification and every such explanation shall have effect as if it had always been the part of the first such notification.
3. As recommended by GST Council, the explanation in question was inserted vide notification 17/2018 (FTX.56/2017/Pt-III/138 dated 24.09.2018) in exercise of powers under section 11(3) within one year of the insertion of the original entry prescribing concessional rate, so that it would have effect from the date of inception of the entry i.e. 21.09.2017. However, like other notifications to give effect to other recommendations of the GST Council and to keep parity with the central notification, the said notification also contained a line in the last paragraph that the notification shall be deemed to have been issued on 27.07.2018.
4. It is hereby clarified that the explanation having been inserted under section 11(3) of the Assam Goods and Services Tax Act, 2017, is effective from the inception of the entry at Sl. No. 3(vi) of the notification No.11 (FTX.56/2017/24 dated 29.06.2017), that is 21.09. 2017. The line in notification No. 11 (FTX.56/2017/24 dated 29.06.2017) which states that the notification shall be deemed to have been issued on 27.07.2018 does not alter the operation of the notification in terms of Section 11(3) as explained in para 3 above.
5. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.

6. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.
7. This Circular shall be deemed to have been issued on 11th October, 2019.


Sd/- Anurag Goel, IAS.,
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/Pt-1/2017/185-A

Dated Dispur the 14th October, 2019.

Copy to :

1. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
3. The Commissioner of Central GST, Guwahati / Dibrugarh for information.
4. The Additional Commissioner of State tax (All) / Joint Commissioner of State tax (All)/ Deputy Commissioner of State tax (All) / Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
5. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati