



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION No. 29/2019-STATE TAX (RATE)**

The 17th March, 2020

**No. FTX.56/2017/Pt-III/429.-** 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, is hereby pleased to make the following further amendments in the notification No.FTX.56/2017/26 dated the 29<sup>th</sup> June, 2017, issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 347, dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging State tax at the rate of 6 per cent. to the service recipient.	Any body corporate located in the taxable territory."

This notification shall be deemed to have come into force on the 1st day of January, 2020.

**S. JAGANNATHAN,**

Commissioner & Secretary to the Government of Assam,  
Finance Department.