



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. 16/2019-STATE TAX (RATE)

The 17th March, 2020

No. FTX.56/2017/Pt-III/431.- In exercise of the powers conferred by sub-section (1) 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 pleased to make the following amendments in the notification No.FTX.56/2017/16 dated the 29th June, 2017 (Notification No.3) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, vide No.337 dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification,-

(i)	in the TABLE, in column (3), after item (5), the following item shall be inserted, namely:-
	"(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)";
(ii)	in the ANEXURE, against Condition No.1, in clause (e) the punctuation mark "." appearing at the end shall be substituted by the punctuation mark ":" and the following new proviso shall be inserted at the end, namely:-
	"Provided that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 percent on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated for disposal."
	This notification shall be deemed to have come into force from 1 st day of October, 2019.

S. JAGANNATHAN,

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