পঞ্জীভুক্ত নম্বৰ - ৭৬৮ /৯৭ Registered No.-768/97

অসম ৰাজপত্ৰ

सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্ত্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-1/2026 STATE TAX (RATE)

The 13th March, 2026

eCF No. 703778/493.- In exercise of the powers conferred by section 164 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 rules further to amend the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the principal rules), namely: —

Short title and commencement

1. (1) These rules may be called as the Assam Goods and Services Tax (Amendment) Rules, 2026.

(2) They shall come into force on 1st day of February, 2026.

Amendment of rule 9

2. In the principal rules, in sub-rule (1), in the proviso, in clause(b), for the words “Assistant Commissioner”, appearing in between the words and punctuation mark “below the rank of” and “,deems it fit”, the words “Superintendent of Taxes” shall be substituted.

Insertion of rule 31D

3. In the principal rules, after rule 31C, the following new rule shall be inserted, namely: —

"31D. Value of supply of goods on basis of retail sale price.

(1) Notwithstanding anything contained in the provisions of this Chapter, the value of supply of goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, shall be deemed to be the retail sale price declared on such goods, less the amount of tax as applicable, namely: -

Table

Sl. No.	**Chapter / Heading / Sub-heading / Tariff item**	**Description of Goods**
(1)	**(2)**	**(3)**
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

(2) The amount of applicable tax referred to in sub-rule (1) above shall be determined in the following manner, namely: —

Tax amount = (Retail sale price X tax rate in % of applicable taxes) / (100+ sum of applicable tax rate).

Explanation. — For the purposes of this rule, —

(a) "applicable tax" means IGST or CGST or SGST or UTGST as the case may be.

(b) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess by whatever name called;

(c) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(d) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;

(e) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.".

Amendment of rule 86B

4. In the principal rules, in rule 86B, in the first proviso, after existing clause (e), the following new clause shall be inserted, namely: —

"(f) the registered person other than a manufacturer shall be exempted from the provisions of this rule only in respect of goods specified under rule 31D, on which the tax has been paid by the supplier on the basis of retail sale price:".

VIRENDRA MITTAL,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.

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