



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 211 Dispur, Friday, 25th April, 2025, 5th Vaisakha 1947 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 01/2025-STATE TAX (RATE)

The 3rd April, 2025

eCF No.538660/81.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is hereby pleased to make the following further amendments in the notification No. FTX.56/2017/14 dated 29th June, 2017 (Notification No. 1) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 335, dated the 29th June, 2017, namely:—

In the said notification, -

- (a) in the Schedule I – 2.5%, after Sl. No. 98A and the entries relating thereto, the following new Sl. No. and entries shall be inserted, namely: -

(b)	i	“98B.	1904	Fortified Rice Kernel (FRK)”;
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In the Schedule III – 9%, against Sl. No. 15, in column (3), after the words “commonly known as Murki”, the words “, Fortified Rice Kernel (FRK)” shall be inserted;

- (c) after the Schedule VII, in the Explanation, for clause (ii), the following new clause shall be substituted, namely: -

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

This notification shall be deemed to come into force on the 16th of January, 2025.

VIRENDRA MITTAL,

Commissioner & Secretary to the Govt. of Assam,
Finance (Taxation) Department.