



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT
NOTIFICATION-STATE TAX

The 22nd May, 2020

No.FTX.56/2017/Pt-II/553.- In exercise of the powers conferred by sub-section (6D) of Section 25 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, hereby pleased to notify that the provisions of sub-section (6B) or sub-section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:—

- (a) Individual;
- (b) authorised signatory of all types;
- (c) Managing and Authorised partner; and
- (d) Karta of an Hindu undivided family.

This notification shall be deemed to have come into force with effect from the 1st day of April, 2020.

S. JAGANNATHAN,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.