



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**THE ASSAM GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2019**

**ORDER No-04/2019-STATE TAX**

The 3rd June, 2019

**No. FTX.56/2017/Pt-II/276.-** Whereas, sub-section (2) of section 17 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this Order referred to as the "said Act") provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies;

And whereas sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be such as prescribed by rules;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Government of Assam, on recommendations of the Council, hereby makes the following Order, namely:-

1. Short title. -- This Order may be called the Assam Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.

This order shall be deemed to have come into force from the 1st day of April, 2019.

**RAJIV KUMAR BORA,**

Additional Chief Secretary to the Government of Assam,  
Finance Department.