



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.-12/2019-STATE TAX (RATE)

The 4th October, 2019

No.FTX.56/2017/Pt-III/231.- 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 the recommendations of the Council, hereby pleased to make the following further amendments in the notification No.FTX.56/2017/14 dated the 29th June, 2017 (Notification No.1) of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.335 dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, -

(a) In Schedule I - 2.5%,-

(i) after serial number 234A and the entries relating thereto, the following new serial number and entries thereto shall be inserted, namely:-

“234B	8504	Charger or charging station for Electrically operated vehicles”;
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(ii) after serial number 242 and the entries relating thereto, the following new serial number and entries thereto shall be inserted, namely :-

“242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. Explanation.- For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.”;
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- (b) In Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted.
- (c) In Schedule III - 9%, in serial number 375, in the entry in column (3), after the word “inductors” at the end, the words, “other than charger or charging station for Electrically operated vehicles” shall be inserted.

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

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