



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.-13/2019-STATE TAX (RATE)

The 4th October, 2019

No.FTX.56/2017/Pt-III/232.- In exercise of the powers conferred by sub-section (1) of section 11 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, hereby pleased to make the following further amendments in the notification No.12 FTX.56/2017/25 dated the 29th June, 2017 (Notification No.12) of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, vide No.346 dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, in the Table, in serial number 22, in the entries in column (3), in clause (a), at the end, the word "or" shall be deleted and thereafter the following new clause "(aa)" shall be inserted, namely: -

(3)
"(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or Explanation - For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle."

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.