



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 44 Dispur, Saturday, 29th January, 2022, 9th Magha, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION No. 03/2021-STATE TAX (RATE)**

The 24th January, 2022

**No.FTX.56/2017/Pt-V/64.-** In exercise of the powers conferred by section 148 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, and on being satisfied that it is necessary in the public interest so to do, is hereby pleased to make the following amendments in the notification No. FTX.56/2017/Pt-II/270 dated the 3rd June, 2019 (Notification No.06/2019) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 227, dated the 4th June, 2019, namely :—

In the said notification, in the first paragraph, -

- for the words “in whose case the liability to”, the words, “who shall” shall be substituted;
- for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

This notification shall be deemed to have come into force with effect from the 2nd day of June, 2021.

**JAYANT NARLIKAR,**

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