



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 479 Dispur, Tuesday, 15th October, 2024, 23rd Asvina 1946 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION NO. 13/2023-STATE TAX (RATE)

The 14th October, 2024

eCF No.416494/58.- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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, is hereby pleased to amend the notification No. FTX.56/2017/25 dated 29th June, 2017 (Notification No. 12/2017) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 346, dated the 29th June, 2017, namely:—

In the said notification, in the Table, -

- (1) after serial number 3A and the entries relating thereto, the following new serial number and entries shall be inserted, namely: -

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| (1) | (2) | (3) | (4) | (5) |
|-----|------------|---|-----|------|
| 3B | Chapter 99 | Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation. | Nil | Nil; |

”

- (2) in serial number 6, in column (3), in item (a), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
- (3) in serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
- (4) in serial number 8, in column (3) in the proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
- (5) in serial number 9, in column (3), in the first proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

This notification shall be deemed to have come into force on the 20th day of October, 2023.

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SANGHAMITRA BHAGAWATI,
Deputy Secretary to the Government of Assam,
Finance (Taxation) Department.