



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 481 Dispur, Tuesday, 15th October, 2024, 23rd Asvina 1946 (S. E.)

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

NOTIFICATION NO. 15/2023-STATE TAX (RATE)

The 14th October, 2024

eCF No.416494/52.- In exercise of the powers conferred by sub-section (3) of section 54 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 notify the following amendments in the Notification No. FTX.56/2017/28 dated 29th June, 2017 (Notification No. 15/2017) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 349, dated the 29th June, 2017, namely:—

In the said notification, in the first paragraph in last line, for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Assam Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted.

This notification shall come into force with effect from the 20th October, 2023.

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