



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 482 দিশপুৰ, মঙ্গলবাৰ, 15 অক্টোবৰ 2024, 23 আহিন, 1946 (শক)

No. 482 Dispur, Tuesday, 15th October, 2024, 23rd Asvina 1946 (S. E.)

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

**NOTIFICATION NO. 16/2023-STATE TAX (RATE)**

The 14th October, 2024

**eCF No. 416494/60.-** In exercise of the powers conferred by sub-section (5) of section 9 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, is hereby pleased to notify the following further amendments in the notification No. FTX.56/2017/30 dated 29<sup>th</sup> June, 2017 (Notification No. 17/2017) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 351, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification,

- (1) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (2) after clause (i), the following new clause shall be inserted, namely:-  
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (3) in the Explanation, after item (c), the following new item shall be inserted, namely, -  
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

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

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