



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 60 Dispur, Tuesday, 1st February, 2022, 12th Magha, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 04/2021-STATE TAX (RATE)

The 24th January, 2022

No.FTX.56/2017/Pt-V/76.- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of 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 further amendments in the notification No. FTX.56/2017/24 dated the 29th June, 2017 (Notification No.11/2017-State Tax Rate), issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 345, dated the 29th June, 2017, namely :—

In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following proviso shall be inserted, namely, -

“Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”.

This notification shall be deemed to have come into force with effect from the 14th day of June, 2021.

JAYANT NARLIKAR,

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