



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 681 Dispur, Saturday, 30th November, 2024, 9th Agrahayana, 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 30th November, 2024

**eCF No.400555/56.-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 make the following further amendments in the notification No. FTX.56/2017/14 dated 29th June, 2017 (Notification No. 1) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, vide number 335, dated the 29th June, 2017, namely:-

In the said notification,

(i) in Schedule IV-

(a) after Sl. No. 227 and the entries related thereto, the following new Sl. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim;  <i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the Assam GST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;"

(b) Sl. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the Explanation, after clause (iv), the following new clause shall be inserted, namely:-

"(v) The words and expressions used and not defined in this notification, but defined in the Assam Goods and Service Tax Act, 2017 (Assam Act No. XXVIII of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall have the same meanings as assigned to them in those Acts."

This notification shall be deemed to come into force on the 1st day of October, 2023.

**JITU DOLEY,**  
Secretary to the Government of Assam,  
Finance (Taxation) Department.