



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 686 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.168833/465.-** In exercise of the powers conferred by section 158A 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 “Account Aggregator” as the systems with which information may be shared by the common portal based on consent under Section 158A of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017).

This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2023.

Explanation: For the purpose of this notification, “Account Aggregator” means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (Central Act No. 2 of 1934) and defined as such in the Non-Banking Financial Company - Account Aggregator (Reserve Bank) Directions, 2016.

**JITU DOLEY,**

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