



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 170 Dispur, Thursday, 10th March, 2022, 19th Phalguna, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 07/2021-STATE TAX (RATE)

The 7th March, 2022

No. FTX.56/2017/Pt-II/714.- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 make the following further amendments in the notification No. FTX.56/2017/25 dated the 29th June, 2017 (Notification No.12) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No. 346, dated the 29th June, 2017, namely :—

In the said notification, in the Table, -

- in serial number 1, in column (3), after the figures and letters “12AA”, the word, figures and letters “or 12AB” shall be inserted;
- in serial number 9AA, in column (3), after the words “hosted in India”, the words “whenever rescheduled” shall be inserted;
- after serial number 9AA and the entries relating thereto, the following new serial number and the entries relating thereto shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
“9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.”;

- (iv) in serial numbers 9D and 13, in column (3), after the figures and letters “12AA”, the word, figures and letters “ or 12AB” shall be inserted;
- (v) in serial numbers 19A and 19B, in column (5), for the figures “2021”, the figures “2022” shall be substituted;
- (vi) serial number 43 and the entries relating thereto shall be omitted;
- (vii) after serial number 61 and the entries relating thereto, the following new serial number and the entries relating thereto shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate throughout India / contiguous States.	Nil	Nil”;

- (viii) in serial number 72, in column (3), after the words “for which”, the figures, symbol and words “75% or more of the” shall be inserted;
- (ix) in serial numbers 74A and 80, in column (3), after the figures and letters “12AA”, word, figures and letters “ or 12AB” shall be inserted;
- (x) after serial number 82A and the entries relating thereto, the following new serial number and the entries relating thereto shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
“82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil”;

This notification shall be deemed to have come into force with effect from the 1st day of October, 2021.

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