



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 472 Dispur, Tuesday, 28th June, 2022, 7th Ashadha, 1944 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION No. 19/2021-STATE TAX (RATE)**

The 24th June, 2022

**No.FTX.56/2017/Pt-III/647.-** In exercise of the powers conferred by sub-sections (1) of section 11 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.56/2017/15 dated the 29th June, 2017 (Notification No.2) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No. 336, dated the 29th June, 2017, namely :—

In the said notification, in the Schedule, -

- (i) in Sl. No. 22, for the existing entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
- (ii) in Sl. No. 43B, in column (3), for the existing entry, the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;
- (iii) in Sl. No. 49, in column (3), for the existing entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;

- (iv) after Sl. No. 97 and entries relating thereto, the following new Sl. No. and entries relating thereto shall be inserted, namely: -

“97A	2009 89 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]”;
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- (v) Sl. No. 101 and the entries relating thereto shall be omitted;
- (vi) in Sl. No. 141, for the existing entry in column (2), the entry “8807” shall be substituted;

This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of January, 2022.

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