

## **THE ASSAM GAZETTE**

## অসাধাৰণ

## EXTRAORDINARY প্ৰাপ্ত কৰ্ত্ত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

নং 96 দিশপুৰ, বৃহস্পতিবাৰ, 10 ফেব্ৰুৱাৰী, 2022, 21 মাঘ 1943 (শক) No. 96 Dispur, Thursday, 10th February, 2022, 21st Magha, 1943 (S. E.)

## GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR FINANCE (TAXATION) DEPARTMENT NOTIFICATION No. 15/2021-STATE TAX (RATE)

The 7th February, 2022

No. FTX.56/2017/Pt-VI/57.- In exercise of the powers conferred by sub-section (1), subsection (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 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.56/2017/24 dated the 29th June, 2017 (Notification No.11) 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, -

- (i) against serial number 3,-
  - in column (3), under the heading "Description of Service", in items (iii),(vi),(ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
  - (2) in column (3), under the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
  - (3) in column (5), under the heading "Condition", the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted;

(ii) against serial number 26, in column (3), under the heading "Description of Service", in item (i), in sub-item (b), after the words, numbers, figures and brackets "Customs Tariff Act, 1975 (51 of 1975)" the words "except services by way of dyeing or printing of the said textile and textile products" shall be inserted.

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.