



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 99 Dispur, Thursday, 10th February, 2022, 21st Magha, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 17/2021-STATE TAX (RATE)

The 7th February, 2022

No. FTX.56/2017/Pt-VI/59.- In exercise of the powers conferred by sub-section (5) of section 9 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 amendments further to amend the notification No. FTX.56/2017/30 dated the 29th June, 2017 (Notification No.17/2017-State Tax Rate) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 351, dated the 29th June, 2017, namely :—

1. In the said notification,-

- (i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;
- (ii) after clause (iii), the following new clause shall be inserted, namely:-
“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

- (i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures “, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988);” shall be substituted;

(ii) after item (b), the following new item shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

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

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