GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 17/2019-STATE TAX (RATE)

The 30th December, 2019

No.FTX.56/2017/Pt.-III/334.- In exercise of the powers conferred by sub-section (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, hereby pleased to make the following amendments in the notification of the Finance (Taxation) Department, Government of Assam, No. 26/2018 [FTX.56/2017/Pt-I/202 dated the 28th February, 2019], published in the Assam Gazette, Extraordinary, vide No. 112 dated the 1st March, 2019, as amended from time to time, namely:-

In the said notification, -

(i) for the word “gold”, wherever it occurs, the words and symbols “gold/silver/platinum” shall be substituted;
(ii) in the opening paragraph, for the words and figures “heading 7108”, the words and figures “Chapter 71” shall be substituted;
(iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: -

“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

This notification shall be deemed to have come into force from the 1st day of October, 2019.

RAJIV KUMAR BORA,
Additional Chief Secretary to the Government of Assam,
Finance Department.