



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 462 Dispur, Tuesday, 25th September, 2018, 3rd Asvina, 1940 (S.E.)

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

NOTIFICATION No. 19/2018

The 24th September, 2018

No.FTX.56/2017/Pt-III/142.- 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 makes the following further amendments in the notification of the Government of Assam in the Finance (Taxation) Department No. 2 (FTX.56/2017/15 dated the 29th June, 2017), published in the Gazette of Assam, Extraordinary, *vide* number 336, dated the 29th June, 2017, namely:-

In the said notification, in the Schedule,-

- (i) after Sl. No. 92 and the entries relating thereto, the following new serial number and the entries thereto shall be inserted, namely: -

“92 A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass”;
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- (ii) after Sl. No. 93 A and the entries relating thereto, the following new serial number and the entries thereto shall be inserted, namely: -

“93 B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks”;
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- (iii) for Sl. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

“102A	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 th January, 2018”;
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- (iv) after Sl. No. 114 and the entries relating thereto, the following new serial numbers and entries relating thereto shall be inserted, namely: -

“114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope”;

- (v) for Sl. No. 117 and the entries relating thereto, the following shall be substituted, namely: -

“117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India”;
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- (vi) after Sl. No. 132 and the entries relating thereto, the following new serial number and the entries thereto shall be inserted, namely: -

“132A	53	Coir pith compost 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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”;
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- (vii) after Sl. No. 146 and the entries relating thereto, the following new serial number and the entries thereto shall be inserted, namely: -

“146A	96190010 or 96190020	Sanitary towels (pads) or sanitary napkins;tampons”;
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- (viii) after Sl. No. 151 and the entries relating thereto, the following new serial number and the entries thereto shall be inserted, namely: -

“152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”.
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This notification shall be deemed to have been issued on 27th day of July, 2018.

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