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

NOTIFICATION No. 23/2019-STATE TAX (RATE)

The 30th December, 2019

No.FTX.56/2017/Pt-III/325.-In exercise of the powers conferred by section 148 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.4/2018 (FTX.56/2017/Pt-III/72 dated the 21th February, 2018), published in the Assam Gazette, Extraordinary, vide No. 72 dated the 23rd February, 2018, namely:-

After the paragraph, the following explanation shall be inserted, namely: -

“Explanation.-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.”.

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.