



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 16 দিশপুৰ, মঙ্গলবাৰ, 7 জানুৱাৰী, 2020, 17 পুহ, 1941 (শক)  
No. 16 Dispur, Tuesday, 7th January, 2020, 17th Pausa, 1941 (S.E.)

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

**NOTIFICATION No. 25/2019-STATE TAX (RATE)**

The 30th December, 2019

**No.FTX.56/2017/Pt-III/327.-** In exercise of the powers conferred by sub-section (2) of section 7 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 notifies that the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

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