



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 355 দিশপুৰ, বৃহস্পতিবাৰ, 29 জুন, 2017, 8 আহাৰ, 1939 (শক)

No. 355 Dispur, Thursday, 29th June, 2017, 8th Asadha, 1939 (S.E.)

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

NOTIFICATION

The 29th June, 2017

No. FTX.56/2017/34.- In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the said Act), the Governor of Assam, on the recommendations of the Goods and Services Tax Council, hereby notifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of tax payable by him under section 9 of the Assam Goods and Services Tax Act, 2017, an amount calculated at the rate of,—

- (i) one per cent. of the turnover in State in case of a manufacturer,
- (ii) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
- (iii) half per cent. of the turnover in State in case of other suppliers:

Provided further that in exercise of the powers conferred under clause (e) of sub-section (2) of section 10 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor is Assam, on the recommendations of the Goods and Services Tax Council, hereby notifies that a registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act, if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

This notification shall come into force with effect from the 1st day of July, 2017.

V. B. PYARELAL,

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