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

NOTIFICATION
The 24th December, 2018

No.FTX.56/2017/Pt-III/171.- In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the “said Act”), the Governor of Assam, on the recommendations of the Council, hereby makes the following further amendment in the notification No. FTX.56/2017/326 dated the 9th October, 2018 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 499 dated the 9th October, 2018, namely:-

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”.

This notification shall be deemed to have come into force from 5th day of November, 2018.

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