NO. FTX.56/2017/Pt-II/105.- In exercise of the powers conferred by sub-section (1) of section 10 of the Assam Goods and Services Tax Act, 2017 (Assam Act XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Finance (Taxation) Department, Government of Assam, No. FTX.56/2017/34, dated the 29th June, 2017, published in the Assam Gazette, Extraordinary, vide number 355 dated the 29th June, 2017, namely:-

In the said notification, in the opening paragraph,-

(a) in clause (i), for the words “one per cent.”, the words “half per cent.” shall be substituted;

(b) in clause (iii), for the words “half per cent. of the turnover”, the words “half per cent. of the turnover of taxable supplies of goods” shall be substituted.

This notification shall come into force with effect from the 1st day of January, 2018.

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