

অসম  ৰাজপত্ৰ  
सत्यमेव जयते  
**THE ASSAM GAZETTE**

অসাধাৰণ  
**EXTRAORDINARY**  
প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত  
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No. 752 Dispur, Monday, 18th December, 2017, 27th Agrahayana, 1939 (S.E.)

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

**NOTIFICATION**

The 14th December, 2017

**No.FTX.56/2017/Pt-II/53.-** In exercise of the powers conferred by sub-section (2) of section 23 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 specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of ten lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

This notification shall be deemed to have come into force from 15<sup>th</sup> of November, 2017.

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