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

NOTIFICATION No. 27/2018
The 28th February, 2019

No.FTX.56/2017/Pt-1/204.- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/24 dated the 29th June, 2017, published in the Assam Gazette, Extraordinary, vide number 345 dated the 29th June, 2017, namely:-

1. In the said notification,-

(i) in the Table,-

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word "(xi) above", the word and number "and serial number 38 below" shall be inserted;

(b) against serial number 7, in column (3), in item (i), in Explanation 1, the words "school, college" shall be omitted;

(c) against serial number 8,

(A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely:

<table>
<thead>
<tr>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Provided that 
credit of input 
tax charged on 
goods used in 
supplying the 
service has not 
been taken 
[Please refer to clause 
(iv) of 
paragraph 4 
relating to 
Explanation] |

2.5

(B) in column (3), in item (vii), after the brackets and figures "(iv).", the brackets and figures "(iv)." shall be inserted;
(d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

<table>
<thead>
<tr>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;(vi) Service of third party insurance of &quot;goods carriage&quot;</td>
<td>6</td>
<td>-</td>
</tr>
<tr>
<td>(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.</td>
<td>9</td>
<td>&quot;;</td>
</tr>
</tbody>
</table>

(e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

<table>
<thead>
<tr>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;(viii) Leasing or renting of goods</td>
<td>Same rate of state tax as applicable on supply of like goods involving transfer of title in goods</td>
<td>-</td>
</tr>
<tr>
<td>(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above</td>
<td>9</td>
<td>&quot;;</td>
</tr>
</tbody>
</table>

(f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word "(i) above", the words and number "and serial number 38 below" shall be inserted;

(g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word "(i) above", the words and number "and serial number 38 below" shall be inserted;

(h) against serial number 34:

(A) against item (ii) in column (3), for the entry in column (4), the entry "6" shall be substituted;

(B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

<table>
<thead>
<tr>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.</td>
<td>9</td>
<td>&quot;;</td>
</tr>
</tbody>
</table>

(C) in item (iiia), the words "exhibition of cinematograph films," shall be omitted;

(D) in column (3), in item (vi), after the brackets and figures "(ii)," the brackets and figures "(iia)," shall be inserted;

(i) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following new serial number with entries thereto shall be inserted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;38.</td>
<td>9954 or 9983 or 9987</td>
<td>Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following. (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG)</td>
<td>9</td>
<td>&quot;;</td>
</tr>
</tbody>
</table>
(e) Waste to energy plants / devices
(f) Ocean waves/tidal waves energy devices/plants

Explanation:- This entry shall be read in conjunction with serial number 234 of Schedule 1 of the Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/14 dated the 29th June, 2017, published in the Assam Gazette, Extraordinary, vide number 335 dated the 29th June, 2017.

(ii) in paragraph 4 relating to Explanation, after clause (x), the following clauses shall be inserted, namely: -

"(xi) "specified organisation” shall mean,-
   (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
   (b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

   (xii) "goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).”.

This notification shall be deemed to have come into force from 1st day of January, 2019.

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