



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 77 দিশপুৰ, শুক্ৰবাৰ, 23 ফেব্ৰুৱাৰী, 2018, 4 ফাগুন, 1939 (শক)

No. 77 Dispur, Friday, 23rd February, 2018, 4th Phalguna, 1939 (S. E.)

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

NOTIFICATION No. 9/2018

The 21st February, 2018

No. FTX.56/2017/Pt-III/82.- In exercise of the powers conferred by sub-section (1) of section 11 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”) read with sub-section (3) of section 11 of the said Act, the Governor of Assam, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the notification No. FTX.56/2017/Pt-II/75 dated the 14th December, 2017 (Notification No.45) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 757 dated the 14th December, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation* 1 thereof and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation* 2. - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

This notification shall be deemed to have come into force with effect from the 25th day of January, 2018.

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