

  
 असम  बाजपत्र  
 सत्यमेव जयते  
**THE ASSAM GAZETTE**

অসাধাৰণ  
**EXTRAORDINARY**  
 প্রাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্রকাশিত  
**PUBLISHED BY THE AUTHORITY**

নং 536 দিশপুৰ, মঙ্গলবাৰ, 12 ছেপ্টেম্বৰ, 2017, 7 ভাদ, 1939 (শক)  
 No. 536 Dispur, Tuesday, 12th September, 2017, 7th Bhadra, 1939 (S.E.)

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

**NOTIFICATION No. 21**

The 11th September, 2017

**No.FTX.56/2017/106** .- 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), the Governor of Assam, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification No. FTX.56/2017/25 dated 29th June, 2017 (Notification No.12/2017-State Tax Rate) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.346 dated the 29th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) in between serial number 9 and serial number 10 and the entries relating thereto, the following new serial number 9A, shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.;"

(b) in between serial number 11 and 12 and the entries relating thereto, the following new serial numbers 11A and 11B, shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil”;

(c) in serial number 35, in column (3),-

(A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)”, shall be substituted;

(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima Yojana (PMFBY)”, shall be substituted;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

This notification shall be deemed to have come into force from 22nd of August, 2017.

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