



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

NOTIFICATION No. 22

The 11th September, 2017

No.FTX.56/2017/117.- In exercise of the powers conferred by sub-section (3) of section 9 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, hereby makes the following amendments in the notification No. FTX.56/2017/26 dated 29th June, 2017 (Notification No.13/2017-State Tax Rate) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.347 dated the 29th June, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets "goods transport agency (GTA)" the words and figure " , who has not paid state tax at the rate of 6%," shall be inserted;

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

(e) 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.