



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 528 দিশপুৰ, শনিবাৰ, 3 নৱেম্বৰ, 2018, 12 কাতি, 1940 (শক)

No. 528 Dispur, Saturday, 3rd November, 2018, 12th Kartika, 1940 (S. E.)

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

NOTIFICATION

The 31st October, 2018

No.FTX.56/2017/Pt-III/166.- In exercise of the powers conferred by sub-section (1) of section 52 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 notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

This notification shall be deemed to have come into force from 20th day of September, 2018.

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