



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 262 দিশপুৰ, বুধবাৰ, 26 জুন, 2019, 5 আহাৰ, 1941 (শক)
No. 262 Dispur, Wednesday, 26th June, 2019, 5th Asadha, 1941 (S.E.)

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

NOTIFICATION No. 9/2019-STATE TAX (RATE)

The 3rd June, 2019

No.FTX.56/2017/Pt-II/220.- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (herein after referred to as the "said Act"), the Government 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 amendments in the notification of the Finance (Taxation) Department, Government of Assam No. FTX.FTX.56/2017/Pt-II/189 dated the 3rd June, 2019, published in the Assam Gazette, Extraordinary, vide No. 249 dated the 17th June, 2019, namely:-

In the said notification, -

(i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely: -

"8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of

section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.”;

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

“(iii) the Assam Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, mutatis mutandis, apply to a person paying tax under this notification.”.

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

RAJIV KUMAR BORA,

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