

অসম  ৰাজপত্ৰ
THE ASSAM GAZETTE
सत्यमेव जयते

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 365 Dispur, Tuesday, 1st September, 2020, 10th Bhadra, 1942 (S. E.)

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

NOTIFICATION

The 1st September, 2020

No.FTX.17/2020/32.- 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 the recommendations of the Council, hereby makes the following retrospective exemption from, or levy or collection of, State tax in respect of the following cases in notification No.1 (FTX.56/2017/14 dated the 29th June, 2017) of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 354 dated the 29th June, 2017, namely:-

(1) Notwithstanding anything contained in the said notification,—

- (i) no state tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);
- (ii) state tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).

(2) The exemptions made under paragraph (1) above is subject to the condition that no refund of such tax which have already been collected in respect of supply of the items/goods falling under the headings and in respect of the periods mentioned in paragraph (1) above prior to the date of commencements of this notification shall be made to the taxable person.

SHYAM JAGANNATHAN,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.