



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 391 Dispur, Tuesday, 10th September, 2019, 19th Bhadra, 1941 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 11/2019-STATE TAX (RATE)

The 5th September, 2019

No. FTX.56/2017/474.- In exercise of the powers conferred by section 55 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 specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable state tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Assam Goods and Services Tax Rules, 2017.

Explanation. - For the purposes of this notification, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

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

RAJIV KUMAR BORA,

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