



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 493 দিশপুৰ, মঙ্গলবাৰ, 5 জুলাই, 2022, 14 আহাৰ, 1944 (শক)
No. 493 Dispur, Tuesday, 5th July, 2022, 14th Ashadha, 1944 (S. E.)

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

NOTIFICATION No. 02/2022 - STATE TAX (RATE)

The 4th July, 2022

No.FTX.56/2017/Pt-VI/91.- In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 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, is hereby pleased to exempt the intra-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the state tax leviable thereon under section 9 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table:

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3.	6904 10 00	Building bricks	3%	1
4.	6905 10 00	Earthen or roofing tiles	3%	1

Explanation. –

- (i) For the purposes of this notification, “Tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975(Central Act No. 51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act No. 51 of 1975), including the section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1.	(a) credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and (b) credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Assam Goods and Services Tax Act, 2017 (Act No. XXVIII of 2017) and the rules made thereunder.

This notification shall be deemed to have come into force on the 1st day of April, 2022.

JAYANT NARLIKAR,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.



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নং 498 দিশপুৰ, মঙ্গলবাৰ, 5 জুলাই, 2022, 14 আহাৰ, 1944 (শক)
No. 498 Dispur, Tuesday, 5th July, 2022, 14th Ashadha, 1944 (S. E.)

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

NOTIFICATION- STATE TAX

The 4th July, 2022

No.FTX.56/2017/752.- In partial modification of the notifications No.FTX.56/2017/607 dated the 19th September, 2020, of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 394, dated the 21st September, 2020 and No.FTX.56/2017/Pt-II/659 dated the 10th August, 2021, of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 378, dated the 16th August, 2021 and in exercise of the powers conferred by section 168A of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter in this notification referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, is hereby pleased to notify that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended upto the 30th day of September, 2021.

This notification shall be deemed to have come into force with effect from the 29th day of August, 2021.

JAYANT NARLIKAR,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.



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PUBLISHED BY THE AUTHORITY

নং 494 দিশপুৰ, মঙ্গলবাৰ, 5 জুলাই, 2022, 14 আহাৰ, 1944 (শক)
No. 494 Dispur, Tuesday, 5th July, 2022, 14th Ashadha, 1944 (S. E.)

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

NOTIFICATION- STATE TAX

The 4th July, 2022

No.FTX.56/2017/Pt-VI/93.- In exercise of the powers conferred by sub-section (2) of section 23 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, is hereby pleased to make the following amendments in the notification No. FTX.56/2017/Pt-II/187 dated the 3rd June, 2019, issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, number 222, dated the 4th June, 2019, namely:—

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following new serial numbers and entries shall be inserted, namely: -

“4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles”.

This notification shall be deemed to have come into force on the 1st day of April, 2022.

JAYANT NARLIKAR,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.



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নং 495 দিশপুৰ, মঙ্গলবাৰ, 5 জুলাই, 2022, 14 আহাৰ, 1944 (শক)
No. 495 Dispur, Tuesday, 5th July, 2022, 14th Ashadha, 1944 (S. E.)

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

NOTIFICATION- STATE TAX

The 4th July, 2022

No.FTX.56/2017/Pt-VI/94.- In exercise of the powers conferred under the proviso to sub-section (1) of section 10 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, is hereby pleased to make the following further amendments in the notification No. FTX.56/2017/Pt-II/209 dated the 3rd June, 2019, issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, number 224, dated the 4th June, 2019, namely:—

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following new serial numbers and entries shall be inserted, namely: -

“4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles”.

This notification shall be deemed to have come into force on the 1st day of April, 2022.

JAYANT NARLIKAR,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.



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PUBLISHED BY THE AUTHORITY

নং 497 দিশপুৰ, মঙ্গলবাৰ, 5 জুলাই, 2022, 14 আহাৰ, 1944 (শক)
No. 497 Dispur, Tuesday, 5th July, 2022, 14th Ashadha, 1944 (S. E.)

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

NOTIFICATION- STATE TAX

The 4th July, 2022

No.FTX.56/2017/751.- In exercise of the powers conferred by section 128 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, is hereby pleased to make the following further amendments in the notification No. FTX.56/2017/Pt-I/187 dated the 28th February 2019, issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 108 dated the 1st March, 2019, namely:—

In the said notification, in the ninth and tenth provisos, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “30th day of November, 2021” shall be substituted.

This notification shall be deemed to have come into force with effect from the 29th day of August, 2021.

JAYANT NARLIKAR,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.



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PUBLISHED BY THE AUTHORITY

নং 500 দিশপুৰ, মঙ্গলবাৰ, 5 জুলাই, 2022, 14 আহাৰ, 1944 (শক)
No. 500 Dispur, Tuesday, 5th July, 2022, 14th Ashadha, 1944 (S. E.)

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

NOTIFICATION

The 5th July, 2022

No.FTX.56/2017/Pt-V/93.- In exercise of the powers conferred by section 96 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, is hereby pleased to make the following further amendment in the notification No. FTX.90/2016/205 dated the 7th November, 2017 published in the Assam Gazette, Extraordinary, *vide* number 641, dated 7th November, 2017, namely :—

In the said notification, -

- (i) against Sl. No. 1, for the words and punctuation mark “Shri Viswajeet Singh, Joint Commissioner, CGST and CE Commissionerate, Dibrugarh.”, the words and punctuation mark “Smt. C. Changsan, Additional Commissioner, CGST, Guwahati Commissionerate.”, shall be substituted;
- (ii) against Sl.No. 2, for the words and punctuation mark “Joint Commissioner of State Tax, Assam”, the words and punctuation mark “Special Commissioner of State Tax, Assam”, shall be substituted.

This notification shall be deemed to have come into force on the 8th day of April, 2022.

JAYANT NARLIKAR,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.