

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

Order No. 01/2017

Dated Dispur, the 1st December, 2017

No.FTX.56/2017/211:- Whereas, certain difficulties have arisen in giving effect to the provisions of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this order referred to as the "said Act"), in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the State Government, on recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Assam Goods and Services Tax (Removal of Difficulties) Order, 2017.
2. For the removal of difficulties,-
 - (i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.
 - (ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

Sd/- V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam,
Finance Department.

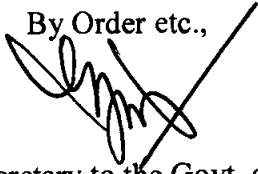
Memo No.FTX.56/2017/211-A

Dated Dispur, the 1st December, 2017

Copy to:-

1. The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahtati-6 for information and necessary action for early publication of the notification in the Extra Ordinary, Assam Gazette.
2. The Publisher, Assam Government Press. He is requested kindly to publish the above notification in the Extra Ordinary Issue of the Assam Gazette immediately and supply 300 (three hundred) copies to this department after publication.
3. The Deputy Secretary to the Govt. of Assam, "e-Governance Unit", Finance Department for information.
4. The Legislative Department, Dispur for information.

By Order etc.,


Joint Secretary to the Govt. of Assam,
Finance (Taxation) Department

