

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

**NOTIFICATION No.24/2017**

Dated Dispur, the 25<sup>th</sup> October, 2017

**No.FTX.90/2016/176:-** In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification No. FTX.56/2017/24 dated 29th June, 2017 (Notification No.11/2017-State Tax Rate ) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.345 dated the 29th June, 2017, as amended by notification No. FTX.56/2017/91 dated 11th September, 2017 (Notification No.20/2017-State Tax Rate) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.535 dated the 12th September, 2017 namely :-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or(iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.	6	-
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-”.

This notification shall be deemed to have come into force from 21st of September, 2017.

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

Memo No.FTX.90/2016/176-A

Dated Dispur, the 25<sup>th</sup> October, 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 100 (three hundred) copies to this department after publication.
3. The Joint 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