

**GOVERNMENT OF ASSAM**  
**FINANCE (TAXATION) DEPARTMENT**

**ORDERS BY THE GOVERNOR**

**NOTIFICATION**

Dated Dispur, the 22<sup>nd</sup> June, 2017

**No.FTX.90/2016/66:-** 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 is hereby pleased to specify the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

This notification shall come into force on the 22<sup>nd</sup> day of June, 2017.

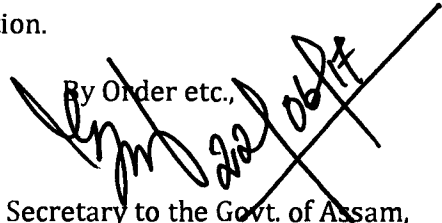
Sd/- V.B. PYARELAL  
Additional Chief Secretary to the Government of Assam,  
Finance Department

Memo No.FTX.90/2016/66-A

Dated Dispur, the 22<sup>nd</sup> June, 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 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