

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

NOTIFICATION

Dated Dispur, the 1st December, 2017

No.FTX.56/2017/Pt-III/19:- In exercise of the powers conferred by section 147 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 notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

Table

| Sl.No. | Description of supply |
|--------|--|
| (1) | (2) |
| 1. | Supply of goods by a registered person against Advance Authorisation |
| 2. | Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation |
| 3. | Supply of goods by a registered person to Export Oriented Unit |
| 4. | Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 th June, 2017 (as amended) against Advance Authorisation. |

Explanation -

For the purposes of this notification, –

1. “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
3. “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

This notification shall be deemed to have come into force from 18th of October, 2017.

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

Memo No.FTX.56/2017/Pt-III/19-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