

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

NOTIFICATION No. 42

Dated Dispur, the 14th December, 2017

No.FTX.56/2017/Pt-II/65- In exercise of the powers conferred by sub-section (1) of section 11 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 makes the following further amendments in the notification No. FTX.56/2017/15 dated the 29th June, 2017 (Notification No.2) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 336 dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, -

(1) in the Schedule,

- (i) for Sl. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

“8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]”;

- (ii) Sl. Nos. 10, 11,12,13,14,15,16,17 and the entries thereof shall be omitted;
- (iii) for Sl. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely: -

"21	0304, 0306, 0307, 0308	All goods, fresh or chilled
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";

(iv) Sl. Nos. 23, 24 and the entries thereof shall be omitted;

(v) after Sl. No. 30 and the entries relating thereto, the following new serial numbers with entries thereto shall be inserted, namely: -

"30A	0504	All goods, fresh or chilled
30B	0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";

(vi) after Sl. No. 43 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";
------	------	---

(vii) in Sl. No. 46, in column (3), for the words "fresh or chilled" the words "fresh or chilled, dried" shall be substituted;

(viii) after Sl. No. 46 and the entries relating thereto, the following new serial numbers with entries thereto shall be inserted, namely: -

"46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";

(ix) in Sl. No. 77, in the entry in column (3), for the words "Flour of potatoes" the words "Flour, powder, flakes, granules or pellets of potatoes", shall be substituted;

(x) after Sl. No. 78 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

"78A	1106 10 10	Guar meal";
------	------------	-------------

(xi) after Sl. No. 87 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

"87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets";
------	------------	---

(xii) after Sl. No. 93 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

"93A	1404 90 60	coconut shell, unworked";
------	------------	---------------------------

(xiii) in Sl. No. 94, for the entry in column 3, the entry "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar" shall be substituted;

(xiv) in Sl. No. 103, for the entry in column (3), the entry "Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water", shall be substituted;

(xv) after Sl.No. 103 and the entries relating thereto, the following new serial number with entries thereto shall inserted, namely: -

"103A	26	Uranium Ore Concentrate";
-------	----	---------------------------

(xvi) after Sl. No. 136 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

"136A	7113	Bangles of lac/ shellac";
-------	------	---------------------------

(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely: -

(b) The phrase "registered brand name" means, -

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country."

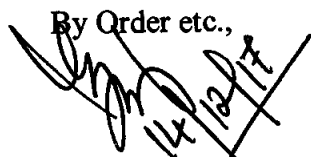
This notification shall be deemed to have come into force from 15th day of November, 2017.

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

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