

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

NOTIFICATION No. 47

Dated Dispur, the 14th December, 2017

No.FTX.56/2017/Pt-II/82:- 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. FTX.56/2017/25 dated the 29th June, 2017 (Notification No.12) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 346 dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, in the Table, -

- (a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -
“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;
- (b) the serial number 11B and the entries relating thereto, shall be omitted;
- (c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil”.

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

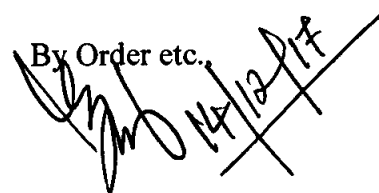
Memo No.FTX.56/2017/Pt-II/82-A

Dated Dispur, the 14th 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