

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

NOTIFICATION

Dated Dispur, the 14th December, 2017

No.FTX.56/2017/Pt-II/53:- 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) (hereafter in this notification referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of ten lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

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

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

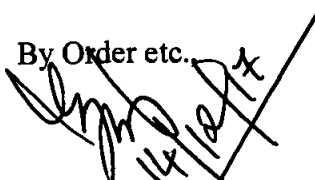
Memo No.FTX.56/2017/Pt-II/53-A

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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

