

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

**NOTIFICATION No. 32**

Dated Dispur, the 1<sup>st</sup> December, 2017

**No.FTX.56/2017/187-** In exercise of the powers conferred by sub-section (1) of section 11 of the 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 29th June, 2017 (Notification No.12) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 345 dated the 29th June, 2017, as amended from time to time, namely:-

(i) in the Table, -

(a) in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;

(b) after serial number 9B and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil”;

(c) after serial number 21 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“21 A	Heading 9965 or Heading	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: -	Nil	Nil”;

	9967	<p>(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any Co-operative Society established by or under any law for the time being in force; or</p> <p>(d) anybody corporate established, by or under any law for the time being in force; or</p> <p>(e) any partnership firm whether registered or not under any law including association of persons;</p> <p>(f) any casual taxable person registered under the Assam Goods and Services Tax Act or Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act.</p>		
--	------	---	--	--

(d) after serial number 23 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"23 A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

(e) in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

"(zf) "Governmental Authority" means an authority or a board or any other body, -  
 (i) set up by an Act of Parliament or a State Legislature; or  
 (ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

- (zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,  
(i) set up by an Act of Parliament or State Legislature; or  
(ii) established by any Government,  
with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."

This notification shall be deemed to have come into force from 13<sup>th</sup> of October, 2017.

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

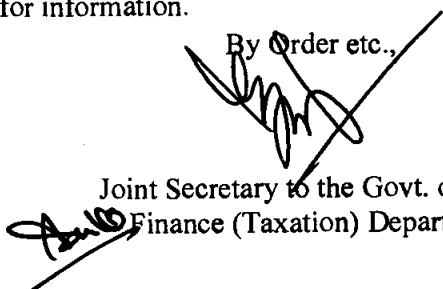
Memo No.FTX.56/2017/187-A

Dated Dispur, the 1<sup>st</sup> 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 200 (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