

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

NOTIFICATION No. 35

Dated Dispur, the 1st December, 2017

No.FTX.56/2017/198:- 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 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,-

(A) in the Schedule,-

- (i) after Sl. No. 122 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

“122A	4907	Duty Credit Scrips”;
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- (ii) after Sl. No. 149 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

“150	-	Supply of goods 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”;
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(B) in the *Explanation*, namely:-

- (i) (a). in clause (ii), after the words “the identity of the person” the punctuation mark, words and figure, “, and which is registered under the Trade Marks Act, 1999” shall be deemed to have been inserted with effect from 1st day of July, 2017;
- (b) clause (iii) shall be deemed to have been omitted with effect from 1st day of July, 2017;
- (c) the existing clause no. (iv) and (v) shall be deemed to have been renumbered as clause no. (iii) and (iv) with effect from 1st day of July, 2017;
- (ii) after clause (iv), as renumbered, the following new clause shall be inserted, namely :-
- (v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:
- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,
- with 90 percent 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.”.

(C) in ANNEXURE I, after point (b) for the punctuation mark, “.”, the punctuation mark, “:” shall be substituted and thereafter the following proviso shall be inserted, namely:-

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

This notification shall be deemed to have come into force from 13th of October, 2017 except as provided in this notification.

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

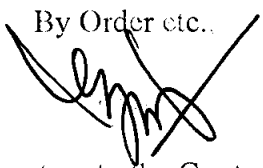
Memo No.FTX.56/2017/198-A

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