

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

**NOTIFICATION No. 38**

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

**No.FTX.56/2017/208**:- 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 amendment in the notification No. FTX.56/2017/21 dated 29th June, 2017 (Notification No.8) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 342 dated the 29th June, 2017, namely:-

- (i) In the said notification, the proviso under Paragraph 1 shall be omitted.
- (ii) The exemption contained in the notification No.8 dated 29th June, 2017 as amended by this notification shall apply to all registered persons till the 31<sup>st</sup> day of March, 2018.

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.

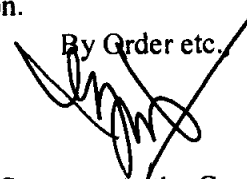
Memo No.FTX.56/2017/208-A

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 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