



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 499 Dispur, Tuesday, 9th October, 2018, 17th Asvina, 1940 (S.E.)

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

## NOTIFICATION

The 9th October, 2018

**No.FTX.56/2017/326.**— In exercise of the powers conferred by sub-section (3) of section 1 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) and in supersession of the notification No. FTX.56/2017/155 dated the 17th October, 2017 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 590 dated the 17th October, 2018, except as respects things done or omitted to be done before such supersession, the Governor of Assam hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) 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 fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings.

This notification shall be deemed to have come into force from 13th day of September, 2018.

**RAJIV KUMAR BORA,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.