



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 116 Dispur, Friday, 1st March, 2019, 10th Phalguna, 1940 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION No. 30/2018**

The 28th February, 2019

**No.FTX.56/2017/Pt-I/209.-** In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/24 dated the 29th June, 2017, published in the Assam Gazette, Extraordinary, *vide* number 345 dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.
3. This notification shall be deemed to have come into force from 1st day of January, 2019.

**RAJIV KUMAR BORA,**

Additional Chief Secretary to the Government of Assam,  
Finance Department.