



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION No. 23**

The 11th September, 2017

**No.FTX.56/2017/125.**- In exercise of the powers conferred by sub-section (5) of section 9 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 amendments in the notification No. FTX.56/2017/30 dated 29th June, 2017 (Notification No.17/2017-State Tax Rate) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.351 dated the 29th June, 2017, namely:-

In the said notification, in the first paragraph, after clause (ii) the following new clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Assam Goods and Services Tax Act.”.

This notification shall be deemed to have come into force from 22nd of August, 2017.

**V. B. PYARELAL,**

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