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

NOTIFICATION No. 25/2019–STATE TAX (RATE)

The 30th December, 2019

No.FTX.56/2017/Pt-III/327.– In exercise of the powers conferred by sub-section (2) of section 7 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 notifies that the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

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