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 (vii), 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.