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

NOTIFICATION No. 7/2018
The 21st February, 2018

No.FTX.56/2017/Pt-III/78.- In exercise of the powers conferred by sub-sections (1) and (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, hereby makes the following further amendments in the notification No. FTX.56/2017/15 dated the 29th June, 2017 (Notification No.2) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 336 dated the 29th June, 2017, namely:-

In the said notification, -

1. in the Schedule,
   
   (i) in Sl. No. 102, for the entry in column (3), the entry “Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]”, shall be substituted;

   (ii) against Sl. No. 102A and the entries relating thereto, the following shall be substituted and thereafter a new serial number 102B with entries thereto shall be inserted, namely: -

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>102A</td>
<td>2302</td>
<td>De-oiled rice bran</td>
</tr>
<tr>
<td>102B</td>
<td>2306</td>
<td>Cotton seed oil cake</td>
</tr>
</tbody>
</table>
(iii) against Sl. No. 136A, in column (2), for the entry, the entry “7117” shall be substituted;

(iv) in Sl. No. 137, in column (3), after the words “used in agriculture, horticulture or forestry” the words, “other than gamella”, shall be added;

(v) in Sl. No. 148, for the entry in column (3), for the entry against item number (v), the entry “Vibhuti”, shall be substituted;

(vi) after Sl. No. 150 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely: -

| “151” | Any chapter | “Parts for manufacture of hearing aids”; |

This notification shall be deemed to have come into force with effect from the 25th day of January, 2018.

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