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

NOTIFICATION No. 18

The 12th July, 2017

No. FTX.56/2017/47.- In exercise of the powers conferred by sub-section (1) 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.56/2017/14 dated 29th June, 2017 issued by the Finance
(Taxation) Department. Government of Assam, published in the Assam Gazette, Extraordinary,
No.335 dated the 29th June, 2017, namely:-

In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the
following serial numbers and entries shall be inserted, namely:-

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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
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<tr>
<td>“182A”</td>
<td>3102</td>
<td>Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers</td>
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<tr>
<td>182B</td>
<td>3103</td>
<td>Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers</td>
</tr>
<tr>
<td>182C</td>
<td>3104</td>
<td>Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers</td>
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| 182D | 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers”;

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

This notification shall come into force with effect from the 1st day of July, 2017.

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