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

NOTIFICATION No. 36
The 1st December, 2017

No.FTX.56/2017/203 - In exercise of the powers conferred by sub-section (3) 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.56/2017/17 dated 29th June, 2017 (Notification No.4) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.338 dated the 29th June, 2017, namely:

In the said notification after Sl.No.5 and the entries relating thereto, the following new serial number with entries thereto shall be inserted, namely:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description of Goods</th>
<th>Supplier of goods</th>
<th>Recipient of supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>Any Chapter</td>
<td>Used vehicles, seized and confiscated goods, old and used goods, waste and scrap</td>
<td>Central Government, State Government, Union territory or a local authority</td>
<td>Any registered person</td>
</tr>
</tbody>
</table>

This notification shall be deemed to have come into force from 13th of October, 2017.

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