



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 342 Dispur, Thursday, 29th June, 2017, 8th Asadha, 1939 (S.E.)

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

NOTIFICATION

The 29th June, 2017

FTX.56/2017/21.- In exercise of the powers conferred by sub-section (1) of section 11 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

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.