



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 621 Dispur, Thursday, 27th December, 2018, 6th Pausa, 1940 (S. E.)

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

NOTIFICATION

The 24th December, 2018

No.FTX.56/2017/361.- In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam
Act No.
XXVIII
of 2017

- | | | |
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| Short title and commencement. | 1. | (1) These rules may be called the Assam Goods and Services Tax (Eleventh Amendment) Rules, 2018.
(2) They shall be deemed to come into force with effect from 23rd October, 2018. |
| Amendment in rule 96. | 2. | In the principal rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely: -
“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/Pt-III/19, dated the 1st December, 2017, published in the Assam Gazette, Extraordinary, vide number 694, dated the 1st December, 2017 or Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/Pt-III/28, dated the 1st December, 2017 (No. 40), |

published in the Assam Gazette, Extraordinary, vide number 712, dated the 1st December, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”.

RAJIV KUMAR BORA,

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