



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 700 Dispur, Wednesday, 22nd October, 2025, 30th Asvina, 1947 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 07/2024-STATE TAX (RATE)

The 17th October, 2025

eCF No.151446/324.- In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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, is hereby pleased to make the following further amendments in the notification No. FTX.56/2017/24 dated 29th June, 2017 (Notification No. 11) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 345, dated the 29th June, 2017, namely:—

In the said notification, in the Table, against serial number 8,

- (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following new item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation].”.

- (ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

This notification shall be deemed to come into force on the 10th of October, 2024.

VIRENDRA MITTAL,Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.