



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 704 Dispur, Friday, 24th October, 2025, 2nd Kartika, 1947 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 17th October, 2025

eCF No.151446/333.- In exercise of the powers conferred by sub-section (2) of section 23 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, is hereby pleased to make the following amendments in the notification No. FTX.90/2016/66 dated 22th June, 2017 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 303, dated the 22nd June, 2017, namely: -

In the said notification,

- (i) in the existing first paragraph, at the end, after the words “aforesaid Act” for the punctuation mark “.”, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely: -

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

- (ii) for the second paragraph, the following shall be substituted, namely:-

“This notification shall be deemed to have come into force from 10th October, 2024.”

VIRENDRA MITTAL,

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