



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 705 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.151446/334.- In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), hereafter in this notification referred to as the said Act, the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the notification No. FTX.56/2017/326 dated 9th October, 2018 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 499, dated the 9th October, 2018, namely: -

In the said notification,

- (i) after clause (c) and before the first proviso, the following new clause (d) shall be inserted, namely:-
“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person.”;
- (ii) for the third proviso, the following proviso shall be substituted, namely:-
“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

This notification shall be deemed to have come into force from 8th October, 2024.

VIRENDRA MITTAL,

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