



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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

NOTIFICATION

The 16th July, 2026

eCF No.703778/503.- In exercise of the powers conferred by sub-section (5) of section 15 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 pleased to make the following further amendment in the Finance (Taxation) Department notification eCF No. 400555/54 published in Assam Gazette Extraordinary vide No. 679 dated the 30th November, 2024, in the manner hereinafter appearing, namely: —

In the said notification, after existing clause (iii), the following new clause shall be inserted, namely:—

"(iv) supply of the following goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, on which retail sale price is declared: -

Table

S.No.	Chapter/Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Panmasala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]

3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
5.	24041100	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	24041900	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

Explanation.—For the purposes of this clause,—

- (a) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever name called;
- (b) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;
- (c) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;
- (d) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.
- (e) "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- (f) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this clause."

2. This notification shall be deemed to have come into force on the 1st day of February 2026.

VIRENDRA MITTAL,

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