



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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

NOTIFICATION

The 16th July, 2026

eCF No.703778/507.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Assam Goods and Services 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, hereby makes the following further amendments in the notification eCF No. 703778/234 dated 17.09.2025 of the Government of Assam, Finance (Taxation) Department published in the Assam Gazette, Extraordinary No. 648 dated the 17th September, 2025, in the manner hereinafter appearing, namely:-

In the said notification, -

- (1) in the Schedule I - 2.5%,
 - (i) in SI No. 150, in column (2), for the entry "22 02 9920", the entry "2202 99 21, 2202 99 29" shall be substituted;
 - (ii) in SI. No. 151, in column (2), for the entry " 22029930", the entry "2202 99 31, 2202 99 39" shall be substituted;
- (2) In the Schedule III - 20%,
 - (i) in SI No. 2, in column (2), for the entry "2202 91 00, 2202 99 90", the entry "2202 99 90, 2202 99 91, 2202 99 99" shall be substituted;
 - (ii) in SI. No. 3, in column (2), for the entry, " 2202 99 90", the entry "2202 99 91, 2202 99 99" shall be substituted.

This notification shall be deemed to have come into force from 1st May, 2026.

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