



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

NOTIFICATION

The 16th July, 2026

eCFNo.703778/505.- 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 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 further amendments in the notification no eCF 703778/234 of Finance (Taxation) Department, Government of Assam published in the Assam Gazette Extraordinary No 648 dated 17th September, 2025 in the manner hereinafter appearing, namely:-

In the said notification, -

- (a) In the Schedule II – 9%, in between Sl. No. 4 and Sl. No.5 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“4A.	2403 19 21, 2403 19 29	Biris;”;
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- (b) In the Schedule III – 20%, after Sl. No. 13 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];

16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 24031921, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.”;

(c) The Schedule VII – 14% shall be omitted.

This notification shall be deemed to have come into force with 1st day of February, 2026.

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