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

NOTIFICATION
The 22nd June, 2017

No. FTX.90/2016/66.- 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 is hereby pleased to specify the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

This notification shall come into force on the 22nd day of June, 2017.

V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam,
Finance Department.