



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 1st June, 2017

**No. LGL.123/2017/11.**— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 24th May, 2017 is hereby published for general information.

**ASSAM ACT NO. XXVIII OF 2017**

**(Received the assent of the Governor on 24th May, 2017)**

**THE ASSAM GOODS AND SERVICES TAX ACT, 2017**

# AN ACT

**Preamble.** *to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the State of Assam and the matters connected therewith or incidental thereto*

It is hereby enacted in the Sixty-eighth Year of Republic of India as follows:-

## CHAPTER I PRELIMINARY

**Short title, extent and commencement.**

1. (1) This Act may be called the Assam Goods and Services Tax Act, 2017.
- (2) It extends to the whole of Assam.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provisions to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Definitions.**

2. In this Act, unless the context otherwise requires,—
  - (1) “actionable claim” shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882;
  - (2) “address of delivery” means the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both;
  - (3) “address on record” means the address of the recipient as available in the records of the supplier;
  - (4) “adjudicating authority” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Commissioner, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority and the Appellate Tribunal;
  - (5) “agent” means a person, including a factor, broker, commission agent, *arhatia*, *del credere* agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another;
  - (6) “aggregate turnover” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;
  - (7) “agriculturist” means an individual or a Hindu Undivided Family who undertakes cultivation of land —
    - (a) by own labour, or
    - (b) by the labour of family, or
    - (c) by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;

Central Act  
4 of 1882

- (8) "Appellate Authority" means an Authority appointed or authorised to hear appeals as referred to in section 107;
- (9) "Appellate Tribunal" means the Goods and Services Tax Appellate Tribunal referred to in section 109;
- (10) "appointed day" means the date on which the provisions of this Act shall come into force;
- (11) "assessment" means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgement assessment;
- (12) "associated enterprises" shall have the same meaning as assigned to it in section 92A of the Income-tax Act, 1961; Central Act  
43 of 1961
- (13) "audit" means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder;
- (14) "authorised bank" shall mean a bank or a branch of a bank authorised by the Central Government to collect the tax or any other amount payable under this Act;
- (15) "authorised representative" means the representative as referred to under section 116;
- (16) "Board" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963; Central Act  
54 of 1963
- (17) "business" includes –
- (a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;
  - (b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);
  - (c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;
  - (d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;
  - (e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;
  - (f) admission, for a consideration, of persons to any premises;
  - (g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;
  - (h) services provided by a race club by way of totalisator or a licence to book maker in such club ; and
  - (i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities;
- (18) "business vertical" means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals.

*Explanation.*— For the purposes of this clause, factors that should be considered in determining whether goods or services are related include—

- (a) the nature of the goods or services;
- (b) the nature of the production processes;

- (c) the type or class of customers for the goods or services;
  - (d) the methods used to distribute the goods or supply of services; and
  - (e) the nature of regulatory environment, (wherever applicable), including, banking, insurance, or public utilities;
- (19) "capital goods" means goods, the value of which is capitalised in the books of accounts of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business;
- (20) "casual taxable person" means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in the taxable territory where he has no fixed place of business;
- (21) "central tax" means the central goods and services tax levied under section 9 of the Central Goods and Services Tax Act;
- (22) "cess" shall have the same meaning as assigned to it in the Goods and Services Tax (Compensation to States) Act;
- (23) "chartered accountant" means a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949;
- (24) "Commissioner" means the Commissioner of State tax appointed under section 3 and includes the Principal Commissioner or Chief Commissioner of State tax appointed under Section 3;
- (25) "Commissioner in the Board" means the Commissioner referred to in section 168 of the Central Goods and Services Tax Act;
- (26) "common portal" means the common goods and services tax electronic portal referred to in section 146;
- (27) "common working days" shall mean such days in succession which are not declared as gazetted holidays by the Central Government or the Government of Assam;
- (28) "company secretary" means a company secretary as defined in clause (c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980;
- (29) "competent authority" means such authority as may be notified by the Government;
- (30) "composite supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;
- Illustration:* Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply.
- (31) "consideration" in relation to the supply of goods or services or both includes—
- (a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;
  - (b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:

Central Act  
38 of 1949

Central Act  
56 of 1980

Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for

such supply unless the supplier applies such deposit as consideration for the said supply;

- (32) "continuous supply of goods" means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify;
- (33) "continuous supply of services" means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding three months with periodic payment obligations and includes supply of such services as the Government may, subject to such condition, as it may, by notification, specify;
- (34) "conveyance" includes a vessel, an aircraft and a vehicle;
- (35) "cost accountant" means a cost accountant as defined in clause (e) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;
- (36) "Council" means the Goods and Services Tax Council established under article 279A of the Constitution;
- (37) "credit note" means a document issued by a registered person under sub-section (1) of section 34;
- (38) "debit note" means a document issued by a registered person under sub-section (3) of section 34;
- (39) "deemed exports" means such supplies of goods as may be notified under section 147;
- (40) "designated authority" means such authority as may be notified by the Commissioner;
- (41) "document" includes written or printed record of any sort and electronic record as defined in clause (t) of section 2 of the Information Technology Act, 2000;
- (42) "drawback" in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on any imported inputs or on any domestic inputs or input services used in the manufacture of such goods;
- (43) "electronic cash ledger" means the electronic cash ledger referred to in sub-section (1) of section 49;
- (44) "electronic commerce" means the supply of goods or services or both including digital products over digital or electronic network;
- (45) "electronic commerce operator" means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;
- (46) "electronic credit ledger" means the electronic credit ledger referred to in sub-section (2) of section 49;
- (47) "exempt supply" means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;
- (48) "existing law" means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by the Legislature or any Authority or person having the power to make such law, notification, order, rule or regulation;
- (49) "family" means, –

Central Act  
23 of 1959

Central Act  
21 of 2000

- (i) the spouse and children of the person, and
- (ii) the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;
- (50) "fixed establishment" means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs;
- (51) "Fund" means the Consumer Welfare Fund established under section 57;
- (52) "goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;
- (53) "Government" means the Government of Assam;
- (54) "Goods and Services Tax (Compensation to States) Act" means the Goods and Services Tax (Compensation to States) Act, 2017;
- (55) "goods and services tax practitioner" means any person who has been approved under section 48 to act as such practitioner;
- (56) "India" means the territory of India as referred to in article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, and the air space above its territory and territorial waters;
- (57) "Integrated Goods and Services Tax Act" means the Integrated Goods and Services Tax Act, 2017;
- (58) "integrated tax" means the integrated goods and services tax levied under the Integrated Goods and Services Tax Act;
- (59) "input" means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business;
- (60) "input service" means any service used or intended to be used by a supplier in the course or furtherance of business;
- (61) "Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;
- (62) "input tax" in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes –
- (a) the integrated goods and services tax charged on import of goods;
- (b) the tax payable under the provisions of sub-sections (3) and (4) of section 9;
- (c) the tax payable under the provisions of sub-section (3) and (4) of section 5 of the Integrated Goods and Services Tax Act; or
- (d) the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the Central Goods and Services Tax Act,
- but does not include the tax paid under the composition levy;
- (63) "input tax credit" means the credit of input tax;
- (64) "intra-State supply of goods" shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;
- (65) "intra-State supply of services" shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;

Central Act  
15 of 2017

Central Act  
80 of 1976

Central Act  
13 of 2017