

THE ASSAM GAZETTE

অসাধাৰণ EXTRAORDINARY প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

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No. 528 Dispur, Tuesday, 1st December, 2020, 10th Agrahayana, 1942 (S. E.)

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

NOTIFICATION-STATE TAX

The 9th November, 2020

No.FTX.56/2017/616.- In exercise of the powers conferred by section 168A of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, hereby pleased to make the following amendment in the notification No.FTX.56/2017/607 dated the 19th September, 2020 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.394 dated the 21st September, 2020, namely:–

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely:-

"Provided that where an e-way bill has been generated under rule 138 of the Assam Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020."

This notification shall be deemed to have come into force with effect from the 5th day of May, 2020.

SHYAM JAGANNATHAN,

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