



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 640 Dispur, Tuesday, 7th November, 2017, 16th Kartika, 1939 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 7th November, 2017

No.FTX.90/2016/194.- In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam
Act
XXVIII of
2017.

- | | | |
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| Short title and commencement. | 1. | (1) These rules may be called the Assam Goods and Services Tax (Eighth Amendment) Rules, 2017. |
| | (2) | They shall deemed to have come into force with effect from the 29 th day of September, 2017. |
| Amendment of rule 24. | 2. | In the principal rules, in rule 24, in sub-rule (4), for the figures, letters and word, "30 th September", the figures, letters and word "31 st October" shall be substituted; |
| Amendment of rule 118. | 3. | In the principal rules, in rule 118, for the words "a period of ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted; |
| Amendment of rule 119. | 4. | In the principal rules, in rule 119, for the words "ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted; |

- Amendment of rule 120.** 5. In the principal rules, in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;
- Amendment of rule 120A.** 6. In the principal rules, in rule 120A, the marginal heading “**Revision of declaration in FORM GST TRAN-1**” shall be inserted;
- Amendment in FORM GST REG - 29.** 7. In the principal rules, in **FORM GST REG-29**, -
- (a) for the heading, “**APPLICATION FOR CANCELLATION OF PROVISIONAL REGISTRATION**”, the heading, “**APPLICATION FOR CANCELLATION OF REGISTRATION OF MIGRATED TAXPAYERS**” shall be substituted;
 - (b) under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

V. B. PYARELAL,

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