



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 513 Dispur, Monday, 30th December, 2019, 9th Pausa, 1941 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX :: ASSAM :: KAR BHAWAN

**NOTIFICATION-STATE TAX**

(No. 32/2019/GST)

The 30th December, 2019

**No. CT/GST-14/2017/240.**— In exercise of the powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) read with sub-rule (5) of rule 61 of the Assam Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the “said rules”), the Commissioner of State Tax, Assam, on the recommendations of the Council, hereby makes the following further amendment in notification number 28/2019-GST, dated the 14th October, 2019, [CT/GST-14/2017/227 dated the 14th October, 2019], of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 432 dated the 14th October, 2019, namely:—

In the first paragraph of the said notification, after the second proviso, the following proviso shall be inserted, namely: —

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of November, 2019 for registered persons whose principal place of business is in the State of Assam, shall be furnished electronically through the common portal, on or before the 31st December, 2019.”

This notification shall be deemed to have been issued on the 26th day of December, 2019 and shall come into force with effect from the 21st Day of December, 2019.

**ANURAG GOEL,**  
Commissioner of State Tax, Assam,  
Dispur, Guwahati.