



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 197 Dispur, Wednesday, 24th April, 2024, 4th Vaisakha, 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

ORDERS BY THE PRINCIPAL COMMISSIONER OF STATE TAX CUM  
COMMISSIONER OF TAXES

## NOTIFICATION

The 22nd April, 2024

**No. CT/GST-14/2017/343.-** In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Principal Commissioner of State Tax, Assam on the recommendations of the Council, is hereby pleased to make the following further amendment in notification No. 42/2021-GST (No. CT/GST-14/2017/292) dated the 22nd January, 2021 of the Principal Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 57 dated the 25th January, 2021, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely: -

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024.”

This notification shall be deemed to have come into force with effect from the 11<sup>th</sup> day of April, 2024.

**PALLAV GOPAL JHA,**  
Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati.