



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 204 Dispur, Wednesday, 23rd April, 2025, 3rd Vaisakha 1947 (S. E.)

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

NOTIFICATION

The 3rd April, 2025

eCF No.33646/661.- In exercise of the powers conferred by sub-section (1) of section 128A of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), (hereafter referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, is hereby pleased to notify the respective date specified in Column (3) of the Table below, as the date up to which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:-

Table

Sl. No.	Class of registered person	Date up to which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)
1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act.	Date ending on completion of six months from the date of issuance of the order by the proper officer re determining tax under section 73 of the said Act.

This notification shall be deemed to have come into force from 1st November, 2024.

VIRENDRA MITTAL,
Commissioner & Secretary to the Govt. of Assam,
Finance (Taxation) Department.