



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT  
NOTIFICATION-STATE TAX

The 22nd May, 2020

**No.FTX.56/2017/Pt-II/541.-** In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, hereby pleased to notify the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below.

The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** to the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the "said rules") under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules:

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

This notification shall be deemed to have come into force with effect from the 16th day of March, 2020.

**S. JAGANNATHAN,**  
Commissioner & Secretary to the Government of Assam,  
Finance (Taxation) Department.