

THE ASSAM GAZETTE

অসাধাৰণ EXTRAORDINARY প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

নং 233 দিশপুৰ, বুধবাৰ, 27 মে', 2020, 6 জেঠ, 1942 শেক)

No. 233 Dispur, Wednesday, 27th May, 2020, 6th Jaistha, 1942 (S. E.)

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

NOTIFICATION-STATE TAX

The 22nd May, 2020

No.FTX.56/2017/Pt-II/565.- In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, hereby pleased to make the following amendment in notification No. FTX.56/2017/412 dated the 13th June, 2019 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No. 263 dated the 26th June, 2019, namely:—

In the said notification,-

(i) in the second paragraph, the following proviso shall be inserted, namely: –

"Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Assam Goods and Services Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.";

(ii) in the third paragraph, the following proviso shall be inserted, namely: –

"Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Assam Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020."

This notification shall be deemed to have been issued on the 3rd day of April, 2020.

S. JAGANNATHAN,

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