



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

## ORDER No. 03/2019-STATE TAX

The 3rd June, 2019

**No.FTX.56/2017/Pt-II/195.-** Whereas, clause (c) of sub-section (3) of section 31 the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the Government of Assam, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: --

1. Short title. --This Order may be called the Assam Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under notification No. FTX.56/2017/Pt-II/189 dated the 3rd June, 2019 of the Finance (Taxation) Department, Government of Assam No.2/2019- State Tax (Rate), published in the Assam Gazette, Extraordinary, No.249 dated the 17th June, 2019.

This order shall be deemed to have come into force from 8th day of March, 2019.

**RAJIV KUMAR BORA,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.