



# 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 3rd July, 2021

**No.FTX.56/2017/Pt-I/516.-** In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely: —

**Assam  
Act No.  
XXVIII  
of 2017**

**Short title and  
commencement**

1. (1) These rules may be called the Assam Goods and Services Tax (Fourth Amendment) Rules, 2021.
- (2) These rules shall come into force with effect from the 18th day of May, 2021.

**Amendment of  
rule 23**

2. In the principal Rules, in rule 23, in sub-rule (1), in the fifth line, after the words “date of the service of the order of cancellation of registration”, the words and figures “or within such time period as extended by the Special Commissioner or the Additional Commissioner or the Principal Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30,” shall be inserted;

**Amendment of  
rule 90**

3. In the principal Rules, in rule 90,-
  - (a) in sub-rule (3), for the punctuation mark “.”, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, -

“Provided that the time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.”;

(b) after sub-rule (4), the following sub-rules shall be inserted, namely:

“(5) The applicant may, at any time before issuance of provisional refund sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in **FORM GST RFD-08**, in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W**.

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made.”;

**Amendment of rule 92**

4. In the principal Rules, in rule 92, —
- (a) in sub-rule (1), for the punctuation mark “:”, the punctuation mark “.” shall be substituted and thereafter the proviso shall be omitted;
- (b) in sub-rule (2), in the fifth line,
- (i) for the word and letter “Part B”, the word and letter “Part A” shall be substituted;
- (ii) in sixth line at the end of the para, for the punctuation mark “:”, the punctuation mark “.” shall be substituted and thereafter the following new proviso shall be inserted, namely: -

“Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of **FORM GST RFD- 07**.”;

**Amendment of rule 96**

5. In the principal Rules, in rule 96, —
- (a) in sub-rule (6), in third line, for the word and letter “Part B”, the word and letter “Part A” shall be substituted;

(b) in sub-rule (7), in the fifth line, for the words, letters and figures, “after passing an order in **FORM GST RFD-06**”, the words, letters and figures, “by passing an order in **FORM GST RFD-06** after passing an order for release of withheld refund in Part B of **FORM GST RFD-07**” shall be substituted;

- |  |    |   |
|--|----|---|
| <b>Amendment of rule 138E</b>          | 6. | In the principal Rules, in rule 138E, in the fifth line, for the words “in respect of a registered person, whether as a supplier or a recipient, who, —” the words “in respect of any outward movement of goods of a registered person, who, —” shall be substituted.   |
| <b>Amendment in FORM GST REG-21</b>    | 7. | In the principal Rules, in <b>FORM GST REG-21</b> , under the sub-heading “Instructions for submission of application for revocation of cancellation of registration”, in the first bullet point, in third line, after the words “date of service of the order of cancellation of registration”, the words and figures “or within such time period as extended by the Special Commissioner or the Additional Commissioner or Principal Commissioner, as the case may be, in exercise of the powers provided under proviso to sub-section (1) of section 30,” shall be inserted; |
| <b>Substitution of FORM GST RFD-07</b> | 8. | In the principal Rules, for <b>FORM GST RFD-07</b> , the following <b>FORM</b> shall be substituted, namely: -  |

**“FORM GST RFD-07**

*[See rules 92(2) & 96(6)]*

Reference No.

Date: <DD/MM/YYYY>

To

\_\_\_\_\_ (GSTIN/UIN/Temp. ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

\_\_\_\_\_ (ARN)



**Part-A****Order for withholding the refund**

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/ (11) of section 54 of the Assam GST Act, 2017. The reasons for withholding are given as under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	
6	Reasons for withholding (More than one reason can be selected)	<ul style="list-style-type: none"> <li>○ Recoverable dues not paid</li> <li>○ In view of sub-section 11 of Section 54</li> <li>○ On account of fraud (s) of serious nature</li> <li>○ Others, (specify)</li> </ul>
7	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed records)

**Part-B****Order for release of withheld refund**

This has reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned vide order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld in RFD-07 A	<Auto-populated>
6	Amount Released	
7	Amount to be Paid	

Date:  
Place:

Signature (DSC):  
Name:  
Designation:  
Office Address: ”;

**Insertion of  
New FORM  
GST RFD-01W**

9. In the principal Rules, after **FORM GST RFD-01 B**, the following **FORM** shall be inserted, namely: -

**“FORM GST RFD-01 W**  
***[Refer Rule 90(5)]***  
**Application for Withdrawal of Refund Application**

1. ARN:
2. GSTIN:
3. Name of Business (Legal):
4. Trade Name, if any:
5. Tax Period:
6. Amount of Refund Claimed:
7. Grounds for Withdrawing Refund Claim:
  - i. Filed the refund application by mistake
  - ii. Filed Refund Application under wrong category
  - iii. Wrong details mentioned in the refund application
  - iv. Others (Please Specify)
8. Declaration: I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature of Authorised Signatory

Date:

Name

Designation/ Status”.

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