



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 343 Dispur, Wednesday, 19th August, 2020, 28th Sravana, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 18th August, 2020

FTX.55/2005/Pt-VII/95.- In exercise of the powers conferred by section 111 of Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) (hereafter in this notification referred to as the “said Act”), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government of Assam, hereby notifies, as under,-

- (1) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 30th day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended up to the 30th day of September, 2020, including for the purposes of –
 - (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Act stated above; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Act stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below -

(i) under sections 21, 29, 30, 52, 56, 74, 75, 76 & 77;

(ii) rules made under the provisions specified at clause (i) above; and

(2) where FORM-61 and FORM-62 has been generated under rule 41 of the Assam Value Added Tax Rule, 2005 and its period of validity expires during the period 20th day of March, 2020 to 20th June, 2020, the validity period of such forms shall be deemed to have been extended till the 30th June, 2020.

This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

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