



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 354 Dispur, Tuesday, 25th August, 2020, 3rd Bhadra, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 19th August, 2020

No.FTX.56/2017/Pt-I/449.- In exercise of the powers conferred by section 128 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 make the following further amendment in the notification No. FTX.56/2017/Pt-I/96 dated the 21st February, 2018 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 79 dated the 23rd February, 2018, namely:—

In the said notification, for the existing fourth proviso, the following proviso shall be substituted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

Sl. No.	Month/ Quarter	Dates
(1)	(2)	(3)
1.	March, 2020	10 th day of July, 2020
2.	April, 2020	24 th day of July, 2020
3.	May, 2020	28 th day of July, 2020
4.	June, 2020	05 th day of August, 2020
5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020.”.

This notification shall be deemed to have come into force with effect from the 24th day of June, 2020.

SHYAM JAGANNATHAN,

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