



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 377 Dispur, Monday, 16th August, 2021, 25th Sravana, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 10th August, 2021

No.FTX.56/2017/Pt-II/658.- 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 (Third Amendment) Rules, 2021. |
| | (2) | They shall be deemed to have come into force with effect from the 1st day of May, 2021. |
| Amendment of rule 36 | 2. | In the principal Rules, in rule 36, in sub-rule (4), in the first proviso, for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter the following proviso shall be inserted, namely: —

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in FORM GSTR-3B for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”; |
| Amendment of rule 59 | 3. | In the principal Rules, in rule 59, in sub-rule (2), for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1 st day of May, 2021 till the 28 th day of May, 2021.”. |

JAYANT NARLIKAR,

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