



# 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 14th October, 2024

**eCF No.33646/526.-** 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 further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely: —

<b>Short title and commencement.</b>	1.	(1) These rules may be called the Assam Goods and Services Tax (Second Amendment) Rules, 2022.	<b>Assam Act No. XXVIII of 2017</b>
		(2) Save as otherwise provided in these rules, they shall be deemed to come into force with effect from the 1 <sup>st</sup> day of October, 2022.	
<b>Amendment of rule 21.</b>	2.	In the principal Rules, in rule 21, after clause (g), the following clauses shall be inserted, namely:-  “(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;  (i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.”;	
<b>Amendment of rule 36.</b>	3.	In the principal Rules, in rule 36, -  (a) in sub-rule (2), in the third line the words, letters and figure,	

“, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person” shall be deleted;

- (b) in sub-rule (4), in clause (b), in the first line after the words, “the details of”, the words, “input tax credit in respect of” shall be inserted;

**Amendment  
of rule 37.**

4. In the principal Rules, in rule 37, -

- (i) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

“(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

**Provided** that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:

**Provided** further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.;

- (2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).”;

- (b) sub-rule (3) shall be omitted;

**Amendment  
of rule 38.**

5. In the principal Rules, in rule 38, -

- (a) in clause (a), in sub-clause (ii), in second line, the word, letters and figure, “in FORM GSTR-2” shall be omitted;

- (b) in clause (c), in second line, for the words, letters and figure, “and shall be furnished in FORM GSTR-2”, the words, letters and figure, “ and the balance amount of input tax credit shall be reversed in FORM GSTR-3B” shall be substituted;
- (c) clause (d) shall be omitted;
- Amendment of rule 42.** 6. In the principal Rules, in rule 42 of the said rules, in second line, in sub-rule (1), in clause (g), the words, letters and figure, “at the invoice level in FORM GSTR-2 and” shall be omitted;
- Amendment of rule 43.** 7. In the principal Rules, in rule 43, in sub-rule (1), in clauses (a) and (b), the words, letters and figure, “FORM GSTR-2 and” at both the places where they occur, shall be omitted.
- Amendment of rule 60.** 8. In the principal Rules, in rule 60 of the said rules, in sub-rule (7), for the words “auto-drafted”, the words “auto-generated” shall be substituted.
- Amendment of rule 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79.** 9. In the principal Rules, rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 shall be omitted;
- Amendment of rule 83.** 10. In the principal Rules, in rule 83 of the said rules, in sub-rule (8), in clause (a), the words “and inward” shall be omitted;
- Amendment of rule 85.** 11. In the principal Rules, in rule 85, in sub-rule (2), –  
 (a) in clause (b), for the words “said person;”, the words “said person; or” shall be substituted;  
 (b) clause (c) shall be omitted.
- Amendment of rule 89.** 12. In the principal Rules, in rule 89, in sub-rule (1), –  
 (a) after the words “ claiming refund of”, the words, brackets and figures “any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or” shall be inserted;  
 (b) the first proviso shall be omitted;  
 (c) in the second proviso, for the words “Provided further that”, the words “Provided that” shall be substituted;  
 (d) in the third proviso, for the words “Provided also that”, the words “Provided further that” shall be substituted;
- Amendment of rule 96.** 13. In the principal Rules, in rule 96, in sub-rule (3), for the words, letters and figures, “FORM GSTR-3 or FORM GSTR-3B, as the case may be”, the letters and figure, “FORM GSTR-3B” shall be substituted;

- Amendment of FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3.** 14. In the principal Rules, FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3 shall be omitted;
- Amendment in FORM GST PCT-05.** 15. In the principal Rules, in FORM GST PCT-05, in Part-A, in the table, against Sr. No.1, under the heading “List of Activities”, the words, “and inward”, shall be omitted.

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