

THE ASSAM GAZETTE

অসাধাৰণ EXTRAORDINARY প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

নং 659 দিশপুৰ, বুধবাৰ, 17 ছেপ্টেম্বৰ, 2025, 26 ভাদ, 1947 (শক) No. 659 Dispur, Wednesday, 17th September, 2025, 26th Bhadra, 1947 (S.E.)

GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 17th September, 2025

eCF No.704478/18.- In exercise of the powers conferred by the first proviso to section 44 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), (hereafter referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in a financial year is up to two crore rupees, from filing annual return for the said financial year.

VIRENDRA MITTAL.

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