



অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 178 Dispur, Monday, 22nd April, 2019, 2nd Vaisakha, 1941 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX :: ASSAM :: KAR BHAWAN

NOTIFICATION No. 24/2019-GST

The 22nd April, 2019

No.CT/GST-14/2017/206.– In exercise of the powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017, (Assam Act No. XXVIII of 2017) read with sub-rule (5) of rule 61 of the Assam Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the “said rules”), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 12/2018-GST, dated the 10th August, 2018 [CT/GST-14/2017/137 dated the 10th August, 2018], of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 398 dated the 10th August, 2018, namely:–

In the said notification, in the first paragraph, after the fourth proviso, the following provisos shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 23rd April, 2019.”.

This notification shall be deemed to have come into force with effect from the 20th day of April, 2019.

ANURAG GOEL,

Commissioner of State Tax, Assam,

Dispur, Guwahati.