



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 180 Dispur, Tuesday, 5th May, 2020, 15th Vaisakha, 1942 (S. E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT  
**THE ASSAM GOODS AND SERVICES TAX  
(REMOVAL OF DIFFICULTIES) ORDER, 2019**

**Order No. 10/2019-State Tax**

The 17th March, 2020

No. FTX.56/2017/Pt-III/425.- WHEREAS, sub-section (1) of Section 44 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this Order referred to as the "said Act") provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or Section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of Section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Assam Goods and Services Tax (Tenth Removal of Difficulties) Order, 2019.
2. In Section 44 of the Assam Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word "31st December, 2019", the figures, letters and word "31st January, 2020" shall be substituted.

This order shall be deemed to have come into force with effect from the 26th day of December, 2019.

**S. JAGANNATHAN,**  
Commissioner & Secretary to the Government of Assam,  
Finance Department.