



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 445 দিশপুৰ, বুধবাৰ, 20 ছেপ্টেম্বৰ 2023, 29 ভাদ, 1945 (শক)

No. 445 Dispur, Wednesday, 20th September, 2023, 29th Bhadra, 1945 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 14th September, 2023

eCF No.168833/279.- In exercise of the powers conferred by section 168A of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the “said Act”) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the notification no. FTX.56/2017/607 dated the 19th September, 2020, issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 394 dated the 21st September, 2020 and no. FTX.56/2017/Pt-II/659 dated the 10th August, 2021, issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 378 dated the 16th August, 2021, the Governor of Assam, on the recommendations of the Council, is hereby pleased to,-

- (i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;
- (ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

- (iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

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