



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 469 Dispur, Tuesday, 15th October, 2024, 23rd Asvina 1946 (S. E.)

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

NOTIFICATION - STATE TAX

The 14th October, 2024

eCF No.183190/174.- 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 in this notification referred to as the "said Act"), and in partial modification of the notifications 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, *vide* number 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, *vide* number 378, dated the 16th August, 2021 and eCF No. 168833/279 dated the 14th September, 2023 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 445, dated the 20th September, 2023 and eCF No.151446/287 dated the 6th September, 2024 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 409, dated the 6th September, 2024, Governor of Assam, on the recommendations of the Council, is hereby pleased to 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, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

This notification shall be deemed to have come into force with effect from the 28th day of December, 2023.

SANGHAMITRA BHAGAWATI,
Deputy Secretary to the Government of Assam,
Finance (Taxation) Department.