



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

NOTIFICATION-STATE TAX

The 11th January, 2021

No.FTX.56/2017/Pt-IV/51.- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Assam Goods and Services Tax Rules, 2017, the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following further amendments in the notification No.FTX.56/2017/Pt-II/545 dated the 22nd May, 2020 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.220 dated the 27th May, 2020, namely:-

In the said notification, in the first paragraph, -

- (i) for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- (ii) after the words "goods or services or both to a registered person", the words "or for exports" shall be inserted.

This notification shall be deemed to have come into force with effect from the 30th day of September, 2020.

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