



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 529 Dispur, Tuesday, 1st December, 2020, 10th Agrahayana, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION-STATE TAX**

The 9th November, 2020

**No.FTX.56/2017/617.-** In exercise of the powers conferred by section 168A of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, hereby pleased to make the following further amendment in the notification No.FTX.56/2017/607 dated the 19<sup>th</sup> September, 2020 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.394 dated the 21<sup>st</sup> September, 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), for the existing proviso, the following proviso shall be substituted, namely:-

"Provided that where an e-way bill has been generated under rule 138 of the Assam Goods and Services Tax Rules, 2017 on or before the 24<sup>th</sup> day of March, 2020 and whose validity has expired on or after the 20<sup>th</sup> March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30<sup>th</sup> day of June, 2020."

This notification shall be deemed to have been issued on the 9<sup>th</sup> day of June, 2020 and shall be deemed to have come into force with effect from the 31<sup>st</sup> day of May, 2020.

**SHYAM JAGANNATHAN,**

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