



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 515 Dispur, Wednesday, 25th November, 2020, 4th Agrahayana, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION-STATE TAX**

The 23rd November, 2020

**No.FTX.56/2017/Pt-II/600.-** In exercise of the powers conferred by section 168A of the Assam Goods and Services Tax Act, 2017 (Assam Act No.XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following further amendment in the notification No.FTX.56/2017/607 dated the 19th September, 2020 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.394 dated the 21st September, 2020, namely: –

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31st<sup>st</sup> day of October, 2020.”.

This notification shall be deemed to have come into force with effect from the 21st day of September, 2020.

**SHYAM JAGANNATHAN,**

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