



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 516 দিশপুৰ, বুধবাৰ, 25 নবেম্বৰ, 2020, 4 আঘোণ, 1942 (শক)

No. 516 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/601.- In exercise of the powers conferred by section 128 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”), read with section 148 of the said Act, 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/97 dated the 1st February, 2018 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.36 dated the 2nd February, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st 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.