



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 463 Dispur, Tuesday, 25th September, 2018, 3rd Asvina, 1940 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 20/2018

The 24th September, 2018

No.FTX.56/2017/Pt-III/144:- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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, hereby makes the following further amendments in the notification of the Government of Assam in the Finance (Taxation) Department No.5 (FTX.56/2017/18 dated the 29th June, 2017), published in the Gazette of Assam, Extraordinary, *vide* number 339, dated the 29th June, 2017, namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely:-

“*Provided that,-*

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”

This notification shall be deemed to have been issued on 27th day of July, 2018.

RAJIV KUMAR BORA,

Additional Chief Secretary to the Government of Assam,
Finance Department.