GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

### NOTIFICATION

The 14th December, 2017

**No. FTX.56/2017/Pt-II/47.-** In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the "Act"), the Governor of Assam, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the  time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl.No. | Quarter for which the details in FORM GSTR-1 are furnished | Time period for furnishing the details in FORM GSTR-1 |
|---|---|---|
| (1) | (2) | (3) |
| 1 | July - September, 2017 | 31$^{st}$ December, 2017 |
| 2 | October - December, 2017 | 15$^{th}$ February, 2018 |
| 3 | January - March, 2018 | 30$^{th}$ April, 2018 |

The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force from 15th of November, 2017.

**V. B. PYARELAL,**
Additional Chief Secretary to the Government of Assam,
Finance Department.