



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT
NOTIFICATION-STATE TAX

The 17th March, 2020

No. FTX/56/2017/Pt-III/421.- In exercise of the powers conferred by the sixth proviso to clause (q) of rule 46 of the Assam Goods and Services Tax Rules, 2017 as amended up to date (hereinafter referred to as the "said Rules"), the Governor of Assam, on the recommendations of the Council, hereby pleased to notify that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

This notification shall come into force from the 1st day of April, 2020.

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