



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/417.- In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely: —

Assam
Act No.
XXVIII
of 2017

Short title and
commencement

- (1) These rules may be called the Assam Goods and Services Tax (Eight Amendment) Rules, 2019.
- (2) They shall be deemed to have come into force with effect from the 13th day of December, 2019.

Amendment
of rule 48

- In the principal Rules, in rule 48, after sub-rule (3), the following new sub-rules shall be inserted, namely:-

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

- (5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.
- (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4)".

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