



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/422.- In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter in this notification referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following further amendment in the notification No. FTX.56/2017/Pt-I/96 dated the 21st February, 2018 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 79 dated the 23rd February, 2018, namely:-

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

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020".

This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

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