



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 214 Dispur, Thursday, 17th March, 2022, 26th Phalguna, 1943 (S. E.)

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX  
CUM COMMISSIONER OF TAXES, ASSAM

**NOTIFICATION No. 47/2021-GST**

The 16th March, 2022

**No. CT/GST-14/2017/323.**— In exercise of the powers conferred by the first proviso to section 44 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Principal Commissioner of State Tax, Assam, on the recommendations of the Council, is hereby pleased to exempt the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year.

This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of August, 2021.

**RAKESH AGARWALA,**  
Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati.