



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 22nd May, 2020

No.FTX.56/2017/Pt-II/545.- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Assam Goods and Services Tax Rules, 2017 (hereinafter referred as the "said rules"), the Governor of Assam, on the recommendations of the Council, and in supersession of the notification No.FTX.56/2017/Pt-III/419 dated the 17th March, 2020 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No.173 dated the 4th April, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

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

S. JAGANNATHAN,

Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.