



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/546.- In exercise of the powers conferred by the sixth proviso to clause (9) of rule 46 of the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to 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/421 dated the 17th March, 2020 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No.174 dated the 4th April, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic 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 October, 2020.

S. JAGANNATHAN,

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