



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 224 Dispur, Friday, 7th May, 2021, 17th Vaisakha, 1943 (S. E.)

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

NOTIFICATION No. 44/2021-GST

The 6th May, 2021

No. CT/GST-14/2017/304.- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 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 make the following amendment in notification No. 42/2021-GST (No. CT/GST-14/2017/292) dated the 22nd January, 2021 of the Principal Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 57 dated the 25th January, 2021, namely:-

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

“Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.”.

This notification shall be deemed to have been issued on the 1st day of May, 2021.

ANURAG GOEL,
Principal Commissioner of State Tax, Assam,
Dispur, Guwahati.