



# 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/559.-** In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely: —

**Short title and commencement**

- (1) These rules may be called the Assam Goods and Services Tax (Fourth Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

**Amendment in rule 3**

2. In the principal Rules, in rule 3, in sub-rule (3), with effect from the 31<sup>st</sup> March, 2020, the following proviso shall be inserted, namely:-

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30<sup>th</sup> day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 upto the 31<sup>st</sup> day of July, 2020.”.

**Amendment in  
rule 8**

3. In the principal Rules, in rule 36, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

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