



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 13th June, 2019

No.FTX.56/2017/412.- In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the "said Act"), the Government of Assam, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Finance (Taxation) Department, Government of Assam No. 2/2019- State Tax (Rate), (FTX.56/2017/Pt-II/189 dated the 3rd June, 2019), published in the Assam Gazette, Extraordinary, vide number 249, dated the 17th June, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Assam Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.
3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 of the Assam Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.
4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished FORM GST CMP-08 and FORM GSTR-4 as provided in para 2 and para 3 above.

This notification shall be deemed to come into force from 23rd day of April, 2019.

RAJIV KUMAR BORA,
Additional Chief Secretary to the Government of Assam,
Finance Department.