



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX :: ASSAM :: KAR BHAWAN

**NOTIFICATION-STATE TAX**

(No. 37/2020-GST)

The 2nd July, 2020

**No. CT/GST-14/2017/270.-** In exercise of the powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), read with sub-rule (5) of rule 61 of the Assam Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the "said Rules"), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification no. 35/2020-GST, dated the 21st April, 2020, [CT/GST-14/2017/258 dated the 21st April, 2020], of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 164 dated the 21st April, 2020, namely:-

In the said notification, in the first paragraph, after the third proviso, the following provisos shall be inserted, namely: -

"Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Assam, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 3<sup>rd</sup> day of October, 2020."

This notification shall be deemed to have come into force with effect from the 24th day of June, 2020.

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