



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 1st July, 2020

No. FTX.56/2017/Pt-III/464.- 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: —

Assam
Act No.
XXVIII of
2017

- Short title and commencement.** 1. (1) These rules may be called the Assam Goods and Services Tax (Fifth Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall come into force with effect from the 5th day of May, 2020.
- Amendment in rule 26** 2. In the principal Rules, with effect from the 21st April, 2020, in rule 26 in sub-rule (1), after the proviso, the following new proviso shall be inserted, namely: -
- “Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).”.
- Insertion of new rule 67A** 3. In the principal Rules, after rule 67, with effect from a date to be notified later, the following new rule shall be inserted, namely: —

**“Manner
of
furnishing
of return
by short
messaging
service
facility.**

67A. Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B**.”.

SHYAM JAGANNATHAN,
Commissioner & Secretary to the Government of Assam,
Finance Department.