



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/465.- In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, hereby pleased to make the following amendments in the notification No. FTX.56//2017/Pt-II/542 dated the 22nd May, 2020 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 218 dated the 27th May, 2020, namely:-

In the said notification,-

- (i) in the first paragraph, the following proviso shall be inserted, namely: -

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

- (ii) for the existing paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely: -

“2. **Registration.-** The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

This notification shall be deemed to have been issued on 5th May, 2020.

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