



# 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 19th July, 2021

**No.FTX.56/2017/Pt-IV/125.-** 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) These rules may be called the Assam Goods and Services Tax (Amendment) Rules, 2021.
- (2) They shall come into force with effect from the 1<sup>st</sup> day of January, 2021.

Amendment of  
rule 59

- In the principal Rules, in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:-

“(6) Notwithstanding anything contained in this rule,-

- a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;
- a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using

the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

- (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

**JAYANT NARLIKAR,**

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