



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 339 দিশপুৰ, মঙ্গলবাৰ, 13 আগষ্ট, 2019, 22 শাওণ, 1941 (শক)  
No. 339 Dispur, Tuesday, 13th August, 2019, 22nd Sravana, 1941 (S. E.)

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

## NOTIFICATION

The 5th August, 2019

**No.FTX.56/2017/Pt-I/214.**- 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

- |                                      |    |  |
|--------------------------------------|----|--|
| <b>Short title and commencement.</b> | 1. | (1) These rules may be called the Assam Goods and Services Tax (Fifth Amendment) Rules, 2019.<br>(2) Save as provided in these rules, they shall be come into force with effect from 18th of July 2019.  |
| <b>Amendment in rule 12.</b>         | 2. | In the principal rules, in rule 12, in sub-rule (1A),-<br>(a) after the words “A person applying for registration to”, the words “deduct or” shall be inserted;<br>(b) after the words “in accordance with the provisions of”, the words and figures “section 51, or, as the case may be,” shall be inserted.                                      |
| <b>Amendment in rule 46.</b>         | 3. | In the principal rules, in rule 46, in the fourth proviso, with effect from the 1st day of September, 2019, after the words “Provided also that a registered person”, the words “, other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,” shall be inserted. |

- Amendment in rule 54.** 4. In the principal rules, in rule 54, after sub-rule (4), with effect from the 1st day of September, 2019, the following sub-rule shall be inserted, namely:-
- “(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46:
- Provided that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.”.
- Insertion of new rule 83B.** 5. In the principal rules, after rule 83A, with effect from such date as may be notified by the State Government, the following rule shall be inserted, namely:-
- “Surrender of enrolment of goods and services tax practitioner** 83B. (1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in **FORM GST PCT-06**, at the common portal, either directly or through a facilitation center notified by the Commissioner.
- (2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in **FORM GST PCT-07**, cancel the enrolment of such practitioner.”.
- Amendment in rule 138E.** 6. In the principal rules, in rule 138E, in the first proviso, -
- (a) after the words “Provided that the Commissioner may,”, the words, letters and figures “on receipt of an application from a registered person in **FORM GST EWB-05**,” shall be inserted;
- (b) after the words “reasons to be recorded in writing, by order”, the words, letters and figures “in **FORM GST EWB-06**” shall be inserted.
- Insertion of new FORM GST PCT-06 and GST PCT-07** 7. In the principal rules, after **FORM GST PCT -05**, with effect from such date as may be notified by the State Government, the following forms shall be inserted, namely:-

<b>“FORM GST PCT-06</b> [See rule 83B]	
<b>APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER</b>	
1. GSTP Enrolment No.	
2. Name of the GST Practitioner	<Auto Populated>
3. Address	< Auto Populated>
4. Date of effect of cancellation of enrolment	
<p>I hereby request for cancellation of enrolment as GST Practitioner for the reason(s) noted below:</p> <p>1.</p> <p>2.</p> <p>3.</p> <p style="text-align: center;"><b>DECLARATION</b></p> <p>The above declaration is true and correct to the best of my knowledge and belief. I undertake that I shall continue to be liable for my actions as GST Practitioner before such cancellation.</p> <p style="text-align: right;">(SIGNATURE)</p> <p>Place:</p> <p>Date:</p>	

<b>FORM GST PCT-07</b> [See rule 83B]	
<b>ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER</b>	
1. GSTP Enrolment No.	
2. Name of the GST Practitioner	< Auto Populated>
3. Address	<Auto Populated>
4. No. and Date of application	
5. Date of effect of cancellation of enrolment	
<p style="text-align: center;"><b>DECLARATION</b></p> <p>This is to inform you that your enrolment as GST Practitioner is hereby cancelled with effect from . . . . .</p> <p style="text-align: right;">(SIGNATURE)</p> <p>Place:</p> <p>Date: ”.</p>	



Insertion of  
new FORM  
GST EWB-  
05 and GST  
EWB-06.

10. In the principal rules, after **FORM GST EWB-04**, the following forms shall be inserted, namely:-

<b>“FORM GST EWB-05</b>		
[See rule 138 E]		
<b>Application for unblocking of the facility for generation of E-Way Bill</b>		
1	GSTIN	<Auto>
2	Legal Name	<Auto>
3	Trade Name	<Auto>
4	Address	<Auto>
5	Facility of furnishing of information in Part A of <b>FORM GST EWB 01</b> (i.e. facility for generation of E-Way Bill) blocked w.e.f.	<Auto>
6	Reasons of unblocking of facility for generation of E- Way Bill	<User input>
(i)		
(ii)		
(iii)		
7	Expected date for filing of returns for the period under default	<User input>
<p><b>8. Verification</b></p> <p>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation /Status</p> <p>Date:</p> <p>Place:</p>		

**FORM GST EWB – 06**

[See rule 138 E]

Reference No.:

Date:

To

\_\_\_\_\_ GSTIN

----- Name

\_\_\_\_\_ Address

**Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill**

Application ARN:

Date:

The facility for generation of E- Way Bill was blocked in respect of the aforementioned registered person w.e.f. ----- in terms of rule 138E of the Assam Goods and Services Tax Rules, 2017.

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby accept the application and order for unblocking of the facility for generation of E-Way Bill on the following grounds:

- 1.
- 2.

Please note that the system will block the facility for generation of E-Way Bill after \_\_\_\_\_(date) if the registered person continues to be defaulter in terms of rule 138E of the Assam Goods and Services Tax Rules, 2017.

**OR**

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby reject the application for unblocking the facility for generation of E-Way Bill on following grounds:

- 1.
- 2.

**Signature:****Name:****Designation:****Jurisdiction:****Address:**

**Note:** Separate document may be attached for detailed order / reason(s).”.

**RAJIV KUMAR BORA,**

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