



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 352 দিশপুৰ, মঙ্গলবাৰ, 25 আগষ্ট, 2020, 3 ভাদ, 1942 (শক)
No. 352 Dispur, Tuesday, 25th August, 2020, 3rd Bhadra, 1942 (S. E.)

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

NOTIFICATION-STATE TAX

The 19th August, 2020

No.FTX.56/2017/Pt-I/445.- In exercise of the powers conferred by sub-section (1) of section 50 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the “said Act”), read with section 148 of the said Act, the Governor of Assam, on the recommendations of the Council, hereby pleased to make the following further amendment in notification No. FTX.56/2017/33 dated the 29th June, 2017 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 354 dated the 29th June, 2017, namely:—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely:—

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:—

Table

Sl.No.	Class of registered persons	Rate of interest	Tax period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date and 9 per cent thereafter till 24 th day of June, 2020	February, 2020, March 2020, April, 2020

2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State of Assam	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
		Nil till the 5 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	March, 2020
		Nil till the 9 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	April, 2020
		Nil till the 15 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	May, 2020
		Nil till the 25 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	June, 2020
		Nil till the 29 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	July, 2020.”.

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

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