



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 August, 2020

No.FTX.56/2017/Pt-I/447.– In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter 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/Pt-I/187 dated the 28th February, 2019 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 108 dated the 1st March, 2019, namely:–

In the said notification,-

(i) in the third proviso, for the existing Table, the following Table shall be substituted, namely: –

“Table

Sl. No.	Class of registered persons	Tax period	Condition
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 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	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 5 th day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 9 th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 15 th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 25 th day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of September, 2020

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 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.