



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 356 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/452.-** In exercise of the powers conferred by section 128 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 amendments in the 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, after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of State tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of State tax payable in the said return is nil.”.

This notification shall be deemed to have come into effect from the 25<sup>th</sup> day of June, 2020.

**SHYAM JAGANNATHAN,**

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