



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 357 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/453.-** 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. | <p>(1) These rules may be called the Assam Goods and Services Tax (Eight Amendment) Rules, 2020.</p> <p>(2) They shall be deemed to have come into force with effect from the 1<sup>st</sup> day of July, 2020.</p>   |
| <b>Amendment in rule 67A</b>        | 2. | <p>In the principal Rules, for the rule 67A, the following rule shall be substituted, namely:-</p> <p>“<b>Manner of furnishing of return or details of outward supplies by short messaging service facility.</b> 67A. Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in <b>FORM GSTR-3B</b> or a Nil details of outward supplies under section 37 in <b>FORM GSTR-1</b> for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.</p> <p><i>Explanation.</i> - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in <b>FORM GSTR-3B</b> or <b>FORM GSTR-1</b>, as the case may be.”</p> |

**SHYAM JAGANNATHAN,**

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