



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 395 Dispur, Monday, 21st September, 2020, 30th Bhadra, 1942 (S. E.)

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

## NOTIFICATION STATE TAX

The 19th September, 2020

**No.FTX.56/2017/608.-** In exercise of the powers conferred by section 168A 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”), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Governor of Assam, on the recommendations of the Council, hereby notifies that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later.

This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

**SHYAM JAGANNATHAN,**  
Commissioner & Secretary to the Government of Assam,  
Finance Department.