



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 404 Dispur, Friday, 6th September, 2024, 15th Bhadra 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 6th September, 2024

**eCF No.151446/281.-** 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), the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following further amendments in the notification no. FTX.56/2017/Pt-II/97 dated the 1st February, 2018, issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 36 dated the 2<sup>nd</sup> February, 2018, namely : —

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely: —

“Provided also that the 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 where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1<sup>st</sup> day of April, 2023 to the 30<sup>th</sup> day of June, 2023.”.

This notification shall be deemed to have come into force with effect from 31<sup>st</sup> day of March, 2023.

**JAYANT NARLIKAR,**

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