



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 406 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.151446/283.- In exercise of the powers conferred by section 148 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 notify that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons shall follow the special procedures as specified below, namely,-

- the registered persons shall furnish the said return on or before the 30th day of June 2023,
- the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

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

JAYANT NARLIKAR,

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