



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 408 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.151446/286.-** In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in **FORM GSTR-10** 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.