



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 409 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.151446/287.- In exercise of the powers conferred by section 168A of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the notifications of the Finance (Taxation) Department published in FTX.56/2017/607 dated the 19th September, 2020, Assam Extraordinary Gazette, No. 394 dated the 21st September, 2020 and No. FTX.56/2017/Pt-II/659 dated the 10th August, 2021, Assam Gazette Extraordinary, No. 378 dated the 16th August, 2021 and No. 168833/279 dated the 14th September, 2023, Assam Gazette Extraordinary, No. 445 dated the 20th September, 2023, the Governor of Assam, on the recommendations of the Council, is hereby pleased to extend the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:-

- for the financial year 2017-18, up to the 31st day of December, 2023;
- for the financial year 2018-19, up to the 31st day of March, 2024;
- for the financial year 2019-20, up to the 30th day of June, 2024.

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.