



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 413 Dispur, Wednesday, 7th October, 2020, 15th Asvina, 1942 (S. E.)

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

NOTIFICATION

The 1st July, 2020

No.FTX.56/2017/Pt-III/466.- 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, hereby pleased to notify the registered persons required to furnish the details of challans in **FORM GST ITC-04** under sub-rule (3) of rule 45 of the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said rules”), read with section 143 of the said Act, as the class of registered persons who shall follow the special procedure such that the said persons shall not be required to furnish **FORM GST ITC-04** under sub-rule (3) of rule 45 of the said rules for the period July, 2017 to March, 2019:

Provided that the said persons shall furnish the details of all the challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job worker or not supplied from the place of business of the job worker as on the 31st March, 2019, in serial number 4 of **FORM GST ITC-04** for the quarter April-June, 2019.

This notification shall be deemed to have come into force from 31st day of August, 2019.

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