



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 423 Dispur, Thursday, 14th September, 2023, 23rd Bhadra, 1945 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX

CUM COMMISSIONER OF TAXES, ASSAM

**NOTIFICATION No. 51/2023-GST**

The 8th September, 2023

**No. CT/GST-14/2017/338.**— In exercise of the powers conferred by the first proviso to section 44 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Principal Commissioner of State Tax, Assam, on the recommendations of the GST Council, is hereby pleased to exempt the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

This notification shall be deemed to have been issued on the 31<sup>st</sup> day of July, 2023.

**RAKESH AGARWALA,**

Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati.