



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 45 Dispur, Saturday, 29th January, 2022, 9th Magha, 1943 (S. E.)

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

NOTIFICATION

The 24th January, 2022

No.FTX.56/2017/Pt-V/65.- In exercise of the powers conferred by sub-section (1) of section 50 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 148 of the said Act, the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following further amendments in notification No. FTX.56/2017/33 dated the 29th June, 2017 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 354, dated the 29th June, 2017, namely:—

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 3, 4, 5 and 6, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
4.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter		April, 2021	
Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter		May, 2021	
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter		April, 2021	
Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter		May, 2021	

6.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021”.
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This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

JAYANT NARLIKAR,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.