



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 47 দিশপুৰ, শনিবাৰ, 29 জানুৱাৰী, 2022, 9 মাঘ 1943 (শক)

No. 47 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/69.-** In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the “said Act”), the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following further amendments in the notification No. FTX.56/2017/Pt-I/449 dated the 19th August, 2020 issued by of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 354, dated the 25<sup>th</sup> August, 2020, namely:—

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely:—

**Table**

<b>S. No. (1)</b>	<b>Class of registered persons (2)</b>	<b>Amount (3)</b>
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees

This notification shall be deemed to have come into force with effect from the 1st day of June, 2021.

**JAYANT NARLIKAR,**

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