



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 48 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/70.-** In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter 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-II/97 dated the 1st February, 2018 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 36, dated the 2nd February, 2018, namely: —

In the said notification, after the third 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 financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of central tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

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.