



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 57 Dispur, Monday, 25th January, 2021, 5th Magha, 1942 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX
CUM COMMISSIONER OF TAXES, ASSAM

NOTIFICATION-STATE TAX

(No. 42/2021-GST)

The 22nd January, 2021

No.CT/GST-14/2017/292.- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 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”), and in supersession of notification of the Government of Assam, Finance (Taxation) Department No. FTX.56/2017/Pt-IV/56 dated the 11th January, 2021, published in the Gazette of Assam, Extraordinary, *vide* number 40, dated the 18th January, 2021, and the notification no. 38/2020-GST, dated the 19th October, 2020 [CT/GST-14/2017/277 dated the 19th October, 2020] of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, *vide* No. 453 dated the 21st October, 2020, except as respects things done or omitted to be done before such supersession, the Principal Commissioner of State tax, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Assam Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the “said rules”), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

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

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