



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 59 Dispur, Tuesday, 1st February, 2022, 12th Magha, 1943 (S. E.)

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

NOTIFICATION-STATE TAX

The 24th January, 2022

No.FTX.56/2017/Pt-V/75.- In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely: —

Assam
Act No.
XXVIII
of 2017

- | | | |
|-------------------------------------|----|---|
| Short title and commencement | 1. | (1) These rules may be called the Assam Goods and Services Tax (Fifth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 1st day of June, 2021. |
| Amendment of rule 26 | 2. | In the principal Rules, in rule 26, in sub-rule (1), in the fourth proviso, with effect from the 31 st day of May, 2021, for the figures, letters and words “31 st day of May, 2021”, the figures, letters and words “31 st day of August, 2021” shall be substituted. |
| Amendment of rule 36 | 3. | In the principal Rules, in rule 36, in sub-rule (4), for the existing second proviso, the following proviso shall be substituted, namely: — |

“Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”

**Amendment of
rule 59**

4. In the principal Rules, in rule 59, in sub-rule (2) in the first proviso for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:-

“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

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