



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 691 Dispur, Saturday, 30th November, 2024, 9th Agrahayana, 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 30th November, 2024

eCF No.33646/534.- 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 further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely: —

Short title and
commencement.

1. (1) These rules may be called the Assam Goods and Services Tax (Third Amendment) Rules, 2022.
- (2) Save as otherwise provided in these rules, they shall come into force with effect from the 15th day of November, 2022.

Amendment of
rule 21.

2. In the principal Rules, in rule 21, in **FORM GSTR-9**, under the heading Instructions, in paragraph 7, -
 - (A) for the figures, letters and words “between April, 2022 to September, 2022”, the figures, letters and words “of April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;
 - (B) in the Table, in second column, -
 - (i) against serial numbers 10 and 11, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

- (ii) against serial number 12, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted;
- (iii) against serial number 13, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted.

JITU DOLEY,
Secretary to the Government of Assam,
Finance (Taxation) Department.