



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 71 Dispur, Wednesday, 5th February, 2020, 16th Magha, 1941 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX :: ASSAM :: KAR BHAWAN

**NOTIFICATION-STATE TAX**

(No. 33/2020-GST)

The 5th February, 2020

**No.CT/GST-14/2017/244.-** In exercise of the powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) read with sub-rule (5) of rule 61 of the Assam Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the "said rules"), the Commissioner of State Tax, Assam, on the recommendations of the Council, hereby makes the following further amendment in the notification number 28/2019-GST, dated the 14th October, 2019, [CT/GST-14/2017/227 dated the 14th October, 2019], of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 432 dated the 14th October, 2019, namely:-

In the said notification, after the third proviso, the following provisos shall be inserted, namely: -

"Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the State of Assam shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively."

This notification shall be deemed to have issued on the 3rd day of February, 2020.

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