



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 791 Dispur, Wednesday, 27th December, 2017, 6th Pausa, 1939 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

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

**NOTIFICATION No. 22/2017-GST**

The 22nd December, 2017

No.CT/GST-14/2017/76.—In pursuance of clause (b) of sub-rule (1) of rule 40 of the Assam Goods and Services Tax Rules, 2017 and in supersession of notification No.14/2017-GST, dated the 13th October, 2017, published in the Assam Gazette, Extraordinary, vide number 579, dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August, 2017, September, 2017, October, 2017 and November, 2017 to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), till the 31st day of January, 2018.

**ANURAG GOEL,**

Commissioner of State Tax, Assam,  
Guwahati.