



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 19th October, 2020

No. LGL.123/2017/187.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 12th October, 2020 is hereby published for general information.

ASSAM ACT NO. X OF 2020

(Received the assent of the Governor on 12th October, 2020)

THE ASSAM GOODS AND SERVICES TAX (AMENDMENT) ACT, 2020

AN ACT

to amend the Assam Goods and Services Tax Act, 2017.

Preamble

Whereas, it is expedient to amend the Assam Goods and Services Tax Act, 2017, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam
Act No.
XXVIII
of 2017**

It is hereby enacted in the Seventy-first Year of the Republic of India, as follows: -

**Short title,
extent and
commencement**

1. (1) This Act may be called the Assam Goods and Services Tax (Amendment) Act, 2020.
- (2) It extends to the whole of Assam.
- (3) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Amendment
of section 2**

2. In the principal Act, in section 2, in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely: —
 - “(c) Dadra and Nagar Haveli and Daman and Diu;
 - (d) Ladakh;”.

**Amendment
of section 10**

3. In the principal Act, in section 10, in sub-section (2), in clauses (b), (c) and (d), after the words “of goods”, the words “or services” shall be inserted.

**Amendment
of section 16**

4. In the principal Act, in section 16, in sub-section (4), the words “invoice relating to such” shall be omitted.

**Amendment
of section 29**

5. In the principal Act, in section 29, in sub-section (1), for clause (c), the following clause shall be substituted, namely: —
 - “(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:”.

**Amendment
of section 30**

6. In the principal Act, in section 30, in sub-section (1), for the proviso, the following proviso shall be substituted, namely: —

“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended, —

- (a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;
- (b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.

**Amendment
of section 31**

7. In the principal Act, in section 31, in sub-section (2), for the proviso, the following proviso shall be substituted, namely: —

“Provided that the Government may, on the recommendations of the Council, by notification, —

- (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;
- (b) subject to the condition mentioned therein, specify the categories of services in respect of which—
 - (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or
 - (ii) tax invoice may not be issued.”.

**Amendment
of section 51**

8. In the principal Act, in section 51, —

- (a) for sub-section (3), the following sub-section shall be substituted, namely: —

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”;

- (b) sub-section (4) shall be omitted.

**Amendment
of section
122**

9. In the principal Act, in section 122, after sub-section (1), the following new sub-section shall be inserted, namely: —

“(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.

**Amendment
of section 132**

- 10.** In the principal Act, in section 132, in sub-section (1), —
- (i) for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;
 - (ii) for clause (c), the following clause shall be substituted, namely:
 - “(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;
 - (iii) in clause (e), the words “, fraudulently avails input tax credit” shall be omitted.

**Amendment
of section 140**

- 11.** In the principal Act, in section 140, with effect from the 1st day of July, 2017, —
- (a) in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;
 - (b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;
 - (c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;
 - (d) in sub-section (5), for the words “existing law”, the words “existing law, within such time and in such manner as may be prescribed” shall be substituted and shall be deemed to have been substituted;
 - (e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;

**Insertion of
new section
168A.**

- 12.** In the principal Act, with effect from the 31st day of March, 2020 i.e. the date on which the Assam Goods and Services Tax (Amendment) Ordinance, 2020 came into force, after section 168, the following new section shall be inserted, namely: —

“Power of Government to extend time limit in special circumstances. 168A.(1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which cannot be completed or complied with due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.— For the purposes of this section, the expression "*force majeure*" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”.

Amendment of Section 172.

13. In the principal Act, in section 172, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.

Amendment of Schedule II

14. In the principal Act, in Schedule II, in paragraph 4, in sub-paragraph (a) and (b), the words “whether or not for a consideration,” wherever they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

Repeal and Savings.

15. (1) The Assam Goods and Services Tax (Amendment) Ordinance, 2020 is hereby repealed.
(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

Assam Ordinance No. VI of 2020

S. M. BUZAR BARUAH,

Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.