



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 496 দিশপুৰ, মঙ্গলবাৰ, 9 অক্টোবৰ, 2018, 17 আহিন, 1940 (শক)
No. 496 Dispur, Tuesday, 9th October, 2018, 17th Asvina, 1940 (S. E.)

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

NOTIFICATION

The 9th October, 2018

No.FTX.56/2017/313.- In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the "said Act"), and in supercession of –

- (i) Notification No. FTX.56/2017/Pt-II/47 dated the 14th December, 2017 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 750 dated the 18th December, 2017;
- (ii) Notification No. FTX.56/2017/237 dated the 3rd May, 2018 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 750 dated the 18th December, 2018; and
- (iii) Notification No. FTX. 56/2017/Pt-I/136 dated the 14th September, 2018, of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 449 dated the 18th September, 2018,

except as respects things done or omitted to be done before such supercession, the Governor of Assam, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Assam Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st October, 2018
2	October - December, 2017	31 st October, 2018
3	January - March, 2018	31 st October, 2018
4	April - June, 2018	31 st October, 2018
5	July - September, 2018	31 st October, 2018
6	October - December, 2018	31 st January, 2019
7	January - March, 2019	30 th April, 2019

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by- (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. FTX. 56/2017/Pt-I/130 dated the 14th September, 2018, of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 448 dated the 18th September, 2018, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force from 10th day of September, 2018.

RAJIV KUMAR BORA,

Additional Chief Secretary to the Government of Assam,
Finance Department.