



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 60 Dispur, Monday, 19th February, 2018, 30th Magha, 1939 (S. E.)

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

## NOTIFICATION

The 14th February, 2018

**No.FTX.25/2008/Pt/118.-** Whereas it has been represented by Tax Bar Association that the time limit for filing of annual return and VAT Audit Report under sub section (2) of section 29 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) read with rule 17(5) and rule 17B of the Assam Value Added Tax Rules, 2005 by a dealer, is found insufficient in the wake of implementation of GST in the State and because of statutory compliance requirement, falling in the month of December, as notified by the GST Council;

And whereas the Government is satisfied that the circumstances exist which render it necessary for it to remove the said difficulty arising in giving effect to provisions of the Act;

Now, therefore, in exercise of power conferred by section 110 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to extend the time limit for filing of annual return under section 29 of the said Act read with proviso to rule 17(5) and rule 17B of the Assam Value Added Tax Rules, 2005 and the filing of Audit report connected therewith by a dealer upto 28<sup>th</sup> February, 2018 for the Financial Year 2016-17;

This notification shall come into force on the date of its publication in the Official Gazette.

**V. B. PYARELAL,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.