



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 760 Dispur, Monday, 18th December, 2017, 27th Agrahayana, 1939 (S.E.)

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

## NOTIFICATION

The 18th December, 2017

**No.FTX.56/2017/Pt-II/56.-** 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"), the Governor of Assam, on the recommendations

G.S.R. (E):— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of notification No. FTX.56/2017/171 dated the 1st December, 2017 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 699 dated the 1st December, 2017 except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

This notification shall be deemed to have come into force from 15<sup>th</sup> of November, 2017.

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