



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

NOTIFICATION

The 18th March, 2019

No.FTX.55/2005/Pt-VII/79.- Whereas it has been represented by the Tax Bar Association that the time limit for filing of Annual Return for the period April, 2017 to June, 2017 under section 29 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) (hereafter in this notification referred to as the "said Act") read with proviso to rule 17(5) and rule 17B of the Assam Value Added Tax Rules, 2005 by a dealer, is insufficient to comply with, in the wake of the implementation of GST in the State w.e.f 1st July, 2017;

And whereas, the Government is satisfied that the circumstances exist which render it necessary for it to remove the said difficulty arising and 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 for the year 2017-18, 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

other than the one dealing in any of the goods, namely, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation fuel and alcoholic liquor for human consumption, upto 31st March, 2019;

Provided that such extension of time shall not in any way affect the original time limit as provided under proviso to rule 17(5) and rule 17B of the said Rules in respect of the subsequent filing to be made after the expiry of the aforesaid extended period.

This notification shall come into force from 1/1/2019.

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