



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT
NOTIFICATION-STATE TAX

The 22nd May, 2020

No.FTX.56/2017/Pt-II/544.— In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the “said Act”), the Governor of Assam, on the recommendations of the Council, hereby pleased to make the following amendment in the notification No. FTX.56/2017/412 dated the 13th June, 2019 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No. 263 dated the 26th June, 2019, namely:—

In the said notification, in paragraph 2, for the punctuation mark “.”, the punctuation mark “:” shall be substituted and thereafter the following proviso shall be inserted, namely: —

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said rules”) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20.”

This notification shall be deemed to have come into force with effect from the 21st day of March, 2020.

S. JAGANNATHAN,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.