



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 36 Dispur, Monday, 18th January, 2021, 28th Pausa, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION-STATE TAX**

The 11th January, 2021

**No.FTX.56/2017/Pt-IV/53.-** In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely: —

Assam  
Act No.  
XXVIII  
of 2017

- |                                     |    |  |
|-------------------------------------|----|--|
| <b>Short title and commencement</b> | 1. | (1) These rules may be called the Assam Goods and Services Tax (Eleventh Amendment) Rules, 2020.   |
|                                     |    | (2) Save as otherwise provided in these rules, they shall come into force with effect from the 30 <sup>th</sup> day of September, 2020.  |
| <b>Amendment of rule 46</b>         | 2. | In the principal Rules, in rule 46, after clause (q), the following new clause shall be inserted, namely: -<br>“(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”  |
| <b>Amendment of rule 48</b>         | 3. | In the principal Rules, in rule 48, in sub-rule (4), for the punctuation mark “.” the punctuation mark “:” shall be substituted and thereafter the following proviso shall be inserted, namely: -<br>“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.” |
| <b>Amendment of rule 138A</b>       | 4. | In the principal Rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely: -<br>“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”  |

**SHYAM JAGANNATHAN,**

Commissioner & Secretary to the Government of Assam,  
Finance Department.