



# 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 11th January, 2021

**No.FTX.56/2017/Pt-IV/58.-** In exercise of the powers conferred by the first proviso to rule 46 of the Assam Goods and Services Tax Rules, 2017, the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following amendment in the notification No. FTX.56/2017/32 dated the 29th June, 2017 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.353 dated the 29th June, 2017, namely: -

In the said notification, with effect from the 1st day of April, 2021, for the Table, the following shall be substituted, namely, -

“Table

Serial Number	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
(1)	(2)	(3)
1.	Up to rupees five crores	4
2.	More than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

This notification shall be deemed to have been issued on the 15th day of October, 2020.

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