



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 512 দিশপুৰ, সোমবাৰ, 30 ডিচেম্বৰ, 2019, 9 পূহ, 1941 (শক)

No. 512 Dispur, Monday, 30th December, 2019, 9th Pausa, 1941 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX :: ASSAM :: KAR BHAWAN

NOTIFICATION-STATE TAX

(No. 31/2019/GST)

The 30th December, 2019

**No. CT/GST-14/2017/239.**— In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 of Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the “said Act”), the Commissioner of State Tax, Assam, on the recommendations of the Council, hereby makes the following further amendment in notification number 29/2019-GST, dated the 14th October, 2019, [CT/GST-14/2017/228 dated the 14th October, 2019], of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 436 dated the 15th October, 2019, namely:—

In the said notification, in the first paragraph, after the proviso, the following proviso shall be inserted, namely: —

“Provided that for registered persons whose principal place of business is in the State of Assam, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Assam Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of November, 2019 till 31st December, 2019.

This notification shall be deemed to have been issued on the 26th day of December, 2019 and shall come into force with effect from the 11th Day of December, 2019.

**ANURAG GOEL,**

Commissioner of State Tax, Assam,

Dispur, Guwahati.