



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 711 Dispur, Wednesday, 2nd November, 2022, 11th Kartika, 1944 (S. E.)

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

NOTIFICATION-STATE TAX

The 1st November, 2022

No.FTX.56/2017/Pt-III/674.- In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017 (Act No. XXVIII of 2017), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely: —

- | | | | |
|-------------------------------------|----|-----|--|
| Short title and commencement | 1. | (1) | These rules may be called the Assam Goods and Services Tax (Ninth Amendment) Rules, 2021. |
| | | (2) | Save as otherwise provided in these rules, they shall come into force with effect from the 1 st day of December, 2021. |
| Amendment of rule 137 | 2. | | In the principal Rules, in rule 137, in the first line,- |
| | | (a) | with effect from the 18 th day of July 2019, for the words “two years”, the words “four years” shall be substituted; |
| | | (b) | with effect from the 30 th day of November 2021, for the words “four years”, the words “five years” shall be substituted. |

**Amendment in
FORM GST
DRC-03**

3. In the principal Rules, in **FORM GST DRC-03**, —
- (a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;
- (b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;
- (c) against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted;
- (d) for the table, under serial number 7, the following table shall be substituted, namely:-

“Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13
												.”.

JAYANT NARLIKAR,

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