



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 78 Dispur, Thursday, 21st February, 2019, 2nd Phalguna, 1940 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

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

**NOTIFICATION No. 21/2019-GST**

The 20th February, 2019

**No.CT/GST-14/2017/198.**-In exercise of the powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017, (Assam Act No. XXVIII of 2017) read with sub-rule (5) of rule 61 of the Assam Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the "said rules"), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 12/2018-GST, dated the 10<sup>th</sup> August, 2018 [CT/GST-14/2017/137 dated the 10th August, 2018], of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 398 dated the 10th August, 2018, namely:-

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

"Provided also that the return in **FORM GSTR-3B** of the said rules for the month of January, 2019 shall be furnished electronically through the common portal, on or before the 22nd February, 2019."

**ANURAG GOEL,**  
Commissioner of State Tax, Assam,  
Dispur, Guwahati.