



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 496 Dispur, Tuesday, 5th July, 2022, 14th Ashadha, 1944 (S. E.)

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

NOTIFICATION- STATE TAX

The 4th July, 2022

No. FTX.56/2017/749.- 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 to make the following rules 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

- | | | |
|------------------------------|----|--|
| Short title and commencement | 1. | (1) These rules may be called the Assam Goods and Services Tax (Seventh Amendment) Rules, 2021. |
| | | (2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 29 th day of August, 2021. |
| Amendment of rule 26 | 2. | In the principal Rules, in rule 26, in sub-rule (1), — |
| | | (i) in the fourth proviso, for the figures, letters and words “31 st day of August, 2021”, the figures, letters and words “31 st day of October, 2021” shall be substituted; |
| | | (ii) with effect from the 1 st day of November, 2021, all the provisos shall be omitted. |
| Amendment of rule 138E | 3. | In the principal Rules, with effect from the 1 st day of May, 2021, in rule 138E, after the fourth proviso, the following new proviso shall be inserted, namely: - |

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B**

or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”.

Amendment in
FORM GST
ASMT-14

4. In the principal Rules, in **FORM GST ASMT-14**, -
- (a) in the second paragraph, after the words, “with effect from -----”, appearing between the words and numerical “section 29” and “and that” the words, “vide Order Reference No. -----, dated -----” shall be inserted;
 - (b) in the third paragraph, the words, “for conducting business without registration despite being liable for registration” appearing between the words “you” and “and why” shall be omitted;
 - (c) at the end, after the word “Designation”, the word “Address” shall be inserted.

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