



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 37 দিশপুৰ, সোমবাৰ, 18 জানুৱাৰী, 2021, 28 পুহ, 1942 (শক)

No. 37 Dispur, Monday, 18th January, 2021, 28th Pausa, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION-STATE TAX**

The 11th January, 2021

**No. FTX.56/2017/Pt-IV/54.-** In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, is hereby pleased to notify the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Assam Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

This notification shall be deemed to have been issued on the 1st day of October, 2020.

**SHYAM JAGANNATHAN,**

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