



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

NOTIFICATION

The 3rd May, 2018

No.FTX.56/2017/225.—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 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 (Third Amendment) Rules, 2018. |
| | | (2) | Save as otherwise provided in these rules, they shall come into force with effect from 23rd March, 2018. |
| Amendment in rule 45. | 2. | | In the principal rules, in rule 45, in sub-rule (1) after the words, “where such goods are sent directly to a job worker”, occurring at the end, the following shall be inserted, namely:-

“and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal: |

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.”;

- Amendment in rule 124.** 3. In the principal rules, in rule 124-
- (a) in sub-rule (4), in the first proviso, after the words “Provided that”, the letter “a” shall be inserted;
- (b) in sub-rule (5), in the first proviso, after the words “Provided that”, the letter “a” shall be inserted;
- Substitution of rule 125.** 4. In the principal rules, for rule 125, the following rule shall be substituted, namely :—
- “Secretary to the Authority** 125. An officer not below the rank of Additional Commissioner (working in the Directorate General of Safeguards) shall be the Secretary to the Authority.”;
- Amendment in rule 127.** 5. In the principal rules, in rule 127, in clause (iv), after the words “to furnish a performance report to the Council by the tenth”, the word “day” shall be inserted;
- Amendment in rule 129.** 6. In the principal rules, in rule 129, in sub-rule (6), for the words “as allowed by the Standing Committee”, the words “as may be allowed by the Authority” shall be substituted;
- Amendment in rule 133.** 7. In the principal rules, in rule 133, after sub-rule (3), the following new sub-rules may be inserted, namely:-
- “(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.”;
- Substitution of rule 134.** 8. In the principal rules, for rule 134, the following rule shall be substituted: —

- “Decision to be taken by the majority
- 134.(1) A minimum of three members of the Authority shall constitute quorum at its meetings.
- (2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.”;
- Amendment in rule 137.** 9. In the principal rules, after rule 137, in the *Explanation*, in clause (c), after sub-clause (b), the following new sub-clause shall be inserted, namely: -
- “c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.”;
- Amendment in rule 138(D)** 10. In the principal rules, after rule 138D, the following new *Explanation* shall be inserted, with effect from the 1st of April, 2018, namely:-
- “*Explanation.* - For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.”.

V. B. PYARELAL,

Additional Chief Secretary to the Government of Assam,
Finance Department.