অসম ৰাজপত্ৰ

সত্যমেৱ জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
OFFICE OF THE COMMISSIONER OF STATE TAX :: ASSAM :: KAR BHAWAN

NOTIFICATION No. 14/2018-GST

The 21st September, 2018

No. CT/GST-14/2017/161.- 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 amendments--

(i) Notification No. CT/GST-10/2017/188 dated the 8th August, 2017 (No. 4/2017-GST) of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 463 dated the 9th August, 2017; and

(ii) Notification No. CT/GST-14/2017/61 dated the 15th November, 2017 (No. 17/2017-GST) of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 661 dated the 15th November, 2018, namely: –

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely: –

"Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. FTX. 56/2017/Pt-I/130 dated the 14th September, 2018 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 448 dated the 18th September, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.".

This notification shall be deemed to have come into force from 10th day of September, 2018.

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