



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-STATE TAX

(No. 36/2020-GST)

The 22nd April, 2020

No.CT/GST-14/2017/261.—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 of State tax, on the recommendations of the Council, hereby makes the following amendments in the notification, No. 35/2020-GST, dated the 21st, April, 2020 [CT/GST-14/2017/258 dated the 21st April, 2020], of the Commissioner of State tax, Assam, published in the Assam Gazette, Extraordinary, *vide* No. 164 dated the 21st April, 2020, namely:—

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

“Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14th day of July, 2020.”.

This notification shall be deemed to have issued on the 3rd day of April, 2020.

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