



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 28th February, 2019

No.FTX.56/2017/Pt-I/188.- In exercise of the powers conferred by section 128 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, hereby makes the following amendments in Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/Pt-II/97 dated the 01st February, 2018, published in the Assam Gazette, Extraordinary, *vide* number 36 dated the 02nd February, 2018, namely:-

In the said notification, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

This notification shall be deemed to have come into force from 31st day of December, 2018.

RAJIV KUMAR BORA,

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