



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 517 Dispur, Wednesday, 25th November, 2020, 4th Agrahayana, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION-STATE TAX**

The 23rd November, 2020

**No. FTX.56/2017/Pt-II/602.-** In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No.XXVIII of 2017) (hereafter in this notification referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, is hereby pleased to waive the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in **FORM GSTR-10** by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of December, 2020.

This notification shall be deemed to have come into force with effect from the 21st day of September, 2020.

**SHYAM JAGANNATHAN,**

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