No. CT/GST-14/2017/170.– 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 further amendments in notification No. CT/GST-14/2017/137 dated the 10th August, 2018 (No. 12/2017-GST) of the Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 398 dated the 10th August, 2018, namely:—

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

“Provided also that the return in FORM GSTR-3B for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018.”.

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