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

NOTIFICATION-STATE TAX
(No. 34/2020-GST)

The 21st April, 2020

No. CT/GST-14/2017/257.– In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the “said Act”), the Commissioner of State tax, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Assam Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2020 to September, 2020 till the eleventh day of the month succeeding such month.

The time limit for furnishing the details or return, as the case may be, under subsection (2) of section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have issued on the 23rd day of March, 2020.

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