GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT
NOTIFICATION-STATE TAX
The 17th March, 2020

No. FTX/56/2017/Pt-III/419.- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said Rules”), the Governor of Assam, on the recommendations of the Council, hereby pleased to notify registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said Rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force from the 1st day of April, 2020.

S. JAGANNATHAN,
Commissioner & Secretary to the Government of Assam, Finance Department.