



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 22nd May, 2020

**No.FTX.56/2017/Pt-II/555.-** In exercise of the powers conferred by sub-section (6C) of Section 25 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, hereby pleased to notify the date of coming into force of this notification as the date, from which the -

- (a) authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of an Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the "said rules"), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

This notification shall be deemed to have come into force with effect from the 1st day of April, 2020.

**S. JAGANNATHAN,**

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