



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 232 দিশপুৰ, বুধবাৰ, 27 মে', 2020, 6 জেঠ, 1942 (শক)

No. 232 Dispur, Wednesday, 27th May, 2020, 6th Jaistha, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 22nd May, 2020

**No.FTX.56/2017/Pt-II/564.-** In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, hereby pleased to make the following further amendment in notification No. FTX.56/2017/Pt-1/96 dated the 21st February, 2018 of the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* No. 79 dated the 23rd February, 2018, namely:—

In the said notification, after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31<sup>st</sup> March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30<sup>th</sup> day of June, 2020.”.

This notification shall be deemed to have been issued on the 3rd day of April, 2020.

**S. JAGANNATHAN,**

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