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-I/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 31st 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 30th 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.