



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 377 Dispur, Wednesday, 25th July, 2018, 3rd Sravana, 1940 (S. E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 25th July, 2018

**No.FTX.56/2017/Pt-III/115.-** In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam  
Act No.  
XXVIII  
of 2017

**Short title and commencement.**

1. (1) These rules may be called the Assam Goods and Services Tax (Sixth Amendment) Rules, 2018.
- (2) Save as otherwise provided in these rules, they shall come into force with effect from 19th June, 2018.

**Amendment in rule 58**

2. In the principal rules, in rule 58, after sub-rule (1), the following sub-rule shall be inserted, namely: -

“(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in **FORM GST ENR-02** using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

- Amendment in rule 138C** 3. In the principal rules, in rule 138C, after sub-rule (1), the following proviso shall be inserted, namely: -

“Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM **EWB-03**, for a further period not exceeding three days.

*Explanation.*- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”;

- Amendment in rule 142** 4. In the principal rules, in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 129 or section 130” shall be inserted;

- Insertion of New Form “FORM GST ENR-2”** 5. In the principal rules, after **FORM GST ENR-01**, the following FORM shall be inserted, namely:-

**“FORM GST ENR-02**

*[See Rule 58(1A)]*

**Application for obtaining unique common enrolment number**

*[Only for transporters registered in more than one State or Union Territory having the same PAN]*

1.	(a) Legal name	
	(b) PAN	

**2. Details of registrations having the same PAN**

Sl. No.	GSTIN	Trade Name	State/UT

**3. Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place:

Name of Authorised Signatory

.....

Date:

Designation/Status.....

**For office use –**

Enrolment no.-

Date - .”

**V. B. PYARELAL,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.