



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 107 Dispur, Friday, 1st March, 2019, 10th Phalguna, 1940 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 28th February, 2019

No.FTX.56/2017/Pt-I/186.- 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 makes the following amendments in the Government of Assam, Finance (Taxation) Department, Notification No.FTX.56/2017/Pt-I/96 dated the 21st February, 2018, published in the Assam Gazette, Extraordinary, vide number 79 dated the 23rd February, 2018, namely:-

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

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.”.

This notification shall be deemed to have come into force from 31st day of December, 2018.

RAJIV KUMAR BORA,

Additional Chief Secretary to the Government of Assam,
Finance Department.