



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 532 Dispur, Tuesday, 12th September, 2017, 21st Bhadra, 1939 (S.E.)

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM

**NOTIFICATION No. 9/2017-GST**

The 12th September, 2017

**No.CT/GST-14/2017/18.-** In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as "the said Act") and in supercession of notification No. 8/2017-GST, dated the 6th September, 2017, published in the Assam Gazette, Extraordinary, vide number 511, dated the 6th September, 2017, except as respects things done or omitted to be done before such supercession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

Table

Sl. No.	Details / return	Class of taxable / registered persons	Time period for furnishing of details / return
(1)	(2)	(3)	(4)
1.	GSTR-1	Having turnover of more than one hundred crore rupees	Upto 3 <sup>rd</sup> October, 2017
		Having turnover of upto one hundred crore rupees	Upto 10 <sup>th</sup> October, 2017
2.	GSTR-2	All	Upto 31 <sup>st</sup> October, 2017
3.	GSTR-3	All	Upto 10 <sup>th</sup> November, 2017

Explanation.- For the purposes of this notification, the expression “turnover” has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

**ANURAG GOEL,**  
Commissioner of State Tax, Assam,  
Dispur, Guwahati.