GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM :: KAR BHAWAN

NOTIFICATION No. 21/2017-GST

The 15th November, 2017

No.CT/GST-14/2017/65.- In exercise of the powers conferred by 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.13/2017-GST, dated the 13th October, 2017, published in the Assam Gazette, Extraordinary, vide number 578, dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act read with rule 65 of the Assam Goods and Services Tax Rules, 2017 for the month of July, 2017 till the 31st day of December, 2017.

The extension of the time limit for furnishing the return under sub-section (4) of section 39 of the said Act for the month of August, 2017, September, 2017 and October, 2017 shall be subsequently notified in the Official Gazette.

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