

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No.-768/97



# THE ASSAM GAZETTE

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

## NOTIFICATION No. 23/2017-GST

The 22nd December, 2017

**No.CT/GST-14/2017/77.-** 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) (hereinafter referred to as "the said Act") and in supersession of notification No.20/2017-GST, dated the 15th November, 2017, published in the Assam Gazette, Extraordinary, vide number 664, dated the 15th November, 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 a non-resident taxable person, in **FORM GSTR-5**, under sub-section (5) of section 39 of the said Act read with rule 63 of the Assam Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017, October, 2017, November, 2017 and December, 2017 till the 31<sup>st</sup> day of January, 2018.

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