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

NOTIFICATION
The 1st February, 2018

No. FTX.56/2017/Pt-II/94.– In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), and in supersession of notification No. FTX.56/2017/Pt-II/47 dated the 14th December, 2017, published in the Assam Gazette, Extraordinary, No. 750 dated the 18th December, 2017, except as respects things done or omitted to be done before such supersession, the Governor of Assam, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who may follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Quarter for which the details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing the details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July - September, 2017</td>
<td>10th January, 2018</td>
</tr>
<tr>
<td>2</td>
<td>October - December, 2017</td>
<td>15th February, 2018</td>
</tr>
<tr>
<td>3</td>
<td>January - March, 2018</td>
<td>30th April, 2018</td>
</tr>
</tbody>
</table>

The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force from the 29th day of December, 2017.

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

Guwahati : Printed and Published by the Dy. Director (P & S), Directorate of Printing & Stationery, Assam, Guwahati-21.
Extraordinary Gazette No. 69 - 150 + 10 - 02 - 02- 2018. (visit at- www.dons.assam.gov.in)