



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 358 Dispur, Thursday, 29th June, 2017, 8th Asadha, 1939 (S.E.)

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

NOTIFICATION

The 29th June, 2017

No. FTX.56/2017/37.- In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely:-

Assam
Act
XXVIII
of 2017

- | | | |
|-------------------------------------|----|---|
| Short title and commencement | 1. | (1) These rules may be called the Assam Goods and Services Tax (Second Amendment) Rules, 2017. |
| | | (2) They shall come into force on the 1 st day of July, 2017. |
| Amendment of rule 10 | 2. | In the principal rules, in rule 10, in sub-rule (4), for the words “digitally signed”, the words “duly signed or verified through electronic verification code” shall be substituted. |
| Amendment of rule 13 | 3. | In the principal rules, in rule 13, in sub-rule (4), for the words “signed”, the words “duly signed or verified through electronic verification code” shall be substituted. |
| Amendment of rule 19 | 4. | In the principal rules, in rule 19, in sub-rule (1), in the second proviso, for the words “the said rule”, the words, brackets and figures “sub-rule (2) of rule 8” shall be substituted. |

- Amendment of rule 21** 5. In the principal rules, in rule 21, for clause (b), the following clauses shall be substituted, namely:-
“(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or
(c) violates the provisions of section 171 of the Act or the rules made thereunder.”.
- Amendment of rule 22** 6. In the principal rules, in rule 22, in sub-rule (3), the words, brackets and figure “sub-rule (1) of” shall be omitted.
- Amendment of rule 24** 7. In the principal rules, in rule 24, —
(i) sub-rule (1), the second proviso shall be omitted;
(ii) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.”;
- Amendment of rule 26** 8. In the principal rules, in rule 26, in rule 26, in sub-rule (3), for the words “specified under the provisions of the Information Technology Act, 2000 (21 of 2000)”, the words “or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.” shall be substituted.
- Amendment in Form GST CMP-04** 9. In the principal rules, in Form GST CMP-04, in the table, for serial number 5 and the entries related thereto, the following shall be substituted, namely:-

“5. Category of Registered Person
(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II
(iii) Any other supplier eligible for composition levy.”.

- Amendment in Form GST CMP-07** 10. In the principal rules, in Form GST CMP-07, for the brackets, words and figures “[See rule 6(6)]”, the brackets, words and figures “[See rule 6(5)] shall be substituted.
- Amendment in Form GST REG-12** 11. In the principal rules, in Form GST REG-12, for the words and figures “within 30 days”, the words and figures “within 90 days” shall be substituted.
- Amendment in Form GST REG-25** 12. In the principal rules, in Form REG-25,—
- (i) for the words and letters, “Provisional ID”, the letters “GSTIN” shall be substituted;
 - (ii) the words “Place” and “<State>” shall be omitted.

V. B. PYARELAL,

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