

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

NOTIFICATION

Dated Dispur, the 1st December, 2017

No.FTX.56/2017/Pt-III/35:— 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 further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam
Act No.
XXVIII
of 2017

- | | | |
|--------------------------------------|----|--|
| Short title and commencement. | 1. | <p>(1) These rules may be called the Assam Goods and Services Tax (Eleventh Amendment) Rules, 2017.</p> <p>(2) They shall be deemed to have come into force with effect from the 27th day of October, 2017.</p> |
| Amendment of rule 24. | 2. | <p>In the principal rules, in rule 24, in sub-rule (4), for the words, figures and letters “on or before 31st October, 2017”, the words, figures and letters “on or before 31st December, 2017” shall be substituted;</p> |
| Amendment of rule 45. | 3. | <p>In the principal rules, in rule 45, in sub-rule (3), after the words “succeeding the said quarter”, the words “or within such further period as may be extended by the Commissioner by a notification in this behalf:</p> <p style="padding-left: 40px;">Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.” shall be inserted;</p> |
| Amendment of rule 96. | 4. | <p>In the principal rules, in rule 96, in sub-rule (2), the following provisos shall be inserted, namely:-</p> <p style="padding-left: 40px;">“Provided that where the date for furnishing the details of outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:</p> |

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”;

**Amendment
of rule 96A.**

5. In the principal rules, in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”.

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

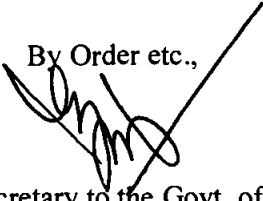
Memo No.FTX.56/2017/Pt-III/35-A

Dated Dispur, the 1st December, 2017

Copy to:-

1. The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahtati-6 for information and necessary action for early publication of the notification in the Extra Ordinary, Assam Gazette.
2. The Publisher, Assam Government Press. He is requested kindly to publish the above notification in the Extra Ordinary Issue of the Assam Gazette immediately and supply 300 (three hundred) copies to this department after publication.
3. The Deputy Secretary to the Govt. of Assam, “e-Governance Unit”, Finance Department for information.
4. The Legislative Department, Dispur for information.

By Order etc.,


Joint Secretary to the Govt. of Assam,
Finance (Taxation) Department