

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

NOTIFICATION

Dated Dispur, the 1st December, 2017

No.FTX.56/2017/168:- In exercise of the powers conferred by sub-section (1) of section 6 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), (hereinafter in this notification referred to as the "Assam GST Act"), on the recommendations of the Council, the Governor of Assam hereby specifies that the officers appointed under the respective Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter in this notification referred to as "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereinafter in this notification referred to as "the said officers" by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Assam GST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

This notification shall be deemed to have come into force from 13th of October, 2017.

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

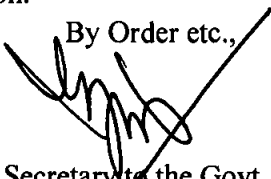
Memo No.FTX.56/2017/168-A

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