



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 108 Dispur, Friday, 1st March, 2019, 10th Phalguna, 1940 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 28th February, 2019

No.FTX.56/2017/Pt-I/187.- In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the "said Act"), the Governor of Assam, on the recommendations of the Council, and in supersession of the Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/Pt-III/2 dated the 24th October, 2017, published in the Assam Gazette, Extraordinary, *vide* number 606 dated the 27th October, 2017, Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/Pt-III/31 dated the 01st December, 2017, published in the Assam Gazette, Extraordinary, *vide* number 695 dated the 01st December, 2017 and Government of Assam, Finance (Taxation) Department, notification No. FTX.56/2017/Pt-II/50 dated the 14th December, 2017 dated the 01st December, 2017, published in the Assam Gazette, Extraordinary, *vide* number 751 dated the 18th December, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR3B for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said

Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

This notification shall be deemed to have come into force from 31st day of December, 2018.

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