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

NOTIFICATION
The 30th December, 2019

No. FTX.56/2017/Pt-III/311.- In exercise of the powers conferred by the section
164 of the Assam Goods and Services Tax Act, 2017 (Assam Act No.XXVIII of 2017) the
Governor of Assam hereby appoints the 24th day of September, 2019, as the date on which
the provisions of rules 91(3), 92(4), 92(4A), 92(5), 94 and FORM GST RFD-05 of the Assam
Goods and Services Tax (Fourth Amendment) Rules, 2019 [notification
No.FTX.56/2017/472, dated the 5th September, 2019, published in the Assam Gazette
Extraordinary, vide number 389, dated the 10th September, 2019], shall come into force.

This notification shall be deemed to have come into force from the 24th day of
September, 2019.

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