GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT
NOTIFICATION STATE TAX
The 30th December, 2019

No.FTX.36/2017/Ft-III/338.-In exercise of the powers conferred by section 148 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, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

The said registered persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 under the Assam Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quarter for which details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>October, 2019 to December, 2019</td>
<td>31st January, 2020</td>
</tr>
<tr>
<td>2</td>
<td>January, 2020 to March, 2020</td>
<td>30th April, 2020</td>
</tr>
</tbody>
</table>

The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force from the 9th day of October, 2019.

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

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