



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 9th October, 2023

No. LGL.179/2017/202.— The following Act of the Assam Legislative Assembly which received assent of the Governor of Assam on 3rd October, 2023 is hereby published for general information.

ASSAM ACT NO. XLVII OF 2023
(Received the assent of the Governor on 3rd October, 2023)
THE ASSAM GOODS AND SERVICES TAX
(AMENDMENT) ACT, 2023

AN ACT

to amend the Assam Goods and Services Tax Act, 2017.

Preamble

Whereas, it is expedient to amend the Assam Goods and Services Tax Act, 2017, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam Act
No XXVIII
of 2017**

It is hereby enacted in the Seventy-fourth Year of the Republic of India as follows :-

Short title, and commencement

1. (1) This Act may be called the Assam Goods and Services Tax (Amendment) Act, 2023.
(2) It extends to the whole of Assam.
(3) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of section 2

2. In the principal Act, in section 2,
- (i) after clause (80), the following new clauses shall be inserted, namely:—
- (80a) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;
- (80b) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;"
- (ii) after clause (102), the following new clause shall be inserted, namely:-
- “(102a) "specified actionable claim" means the actionable claim involved in or by way of,-
- (i) betting;
- (ii) casinos;
- (iii) gambling;

- (iv) horse racing;
 - (v) lottery; or
 - (vi) online money gaming;”
- (iii) in clause (105), for the punctuation mark “,” the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:—

"Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;";

- (d) after clause (117), the following new clause shall be inserted, namely:-
“(117A) "virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961 ;”.

**Central Act
43 of 1961**

Amendment of
section 10

3. In the principal Act, in section 10,
- (i) in sub-section (2), in clause (d), the words “goods or” appearing in between the words “of” and “service” shall be deleted.
 - (ii) in sub-section (2A), in clause (c), the words “goods or” appearing in between the words “supply of” and “service” shall be deleted.

Amendment of
section 16

4. In the principal Act, in section 16, in sub-section (2), in clause(d),
- (i) in the second proviso, in sixth line, for the words “added to his output tax liability, along with interest thereon”, appearing in between the words “shall be” and “in such” the words and figures “paid by him along with interest payable under section 50” shall be substituted;
 - (ii) in the third proviso, in second line, in between the words “by him”, and “of the”, the words “to the supplier” shall be inserted.

- Amendment of section 17.** 5. In the principal Act, in section 17,
- (i) in sub-section (3), in the Explanation, in fourth line, for the words and figure “except those specified in paragraph 5 of the said Schedule”, appearing in between the words, “schedule III” and punctuation mark “.”, the following shall be substituted, namely:-
“except,-
 - (a) the value of activities or transactions specified in paragraph 5 of the said Schedule; and
 - (b) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.”;
 - (ii) in sub-section (5), after clause (f), the following clause shall be inserted, namely:-
“(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;”.
- Central Act
18 of 2013**
- Amendment of section 23** 6. In the principal Act, in section 23, for sub-section (2), the following shall be substituted, namely:-
- (i) “(2) Notwithstanding anything to the contrary contained in sub- section (1) of section 22 or section 24, of the Act the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be mentioned, therein, specify the category of persons who may be exempted from obtaining registration under this Act.”.
 - (ii) It shall be deemed to have come into force on first day of July, 2017.”
- Amendment of section 24** 7. In the principal Act, in section 24, —
- (a) in clause (xi), the word "and" occurring at the end, shall be omitted;
 - (b) after clause (xi), the following new clause shall be inserted, namely:-
“(xia) every person supplying online money gaming from a place outside India to a person in India; and”.
- Amendment of section 30** 8. In the principal Act, in section 30, in sub-section (1),
- (i) in sub-section (1), in fourth line, for the words “the prescribed manner within thirty days from the date of service of the cancellation order.”, appearing in between the words “registration in” and punctuation mark “.”, the words "such manner, within such time and subject to such conditions and restrictions, as may be prescribed.” shall be substituted;
 - (ii) the proviso shall be deleted.

- Amendment of section 37 9. In the principal Act, in section 37, after sub-section (4), the following new sub-section shall be inserted, namely:-
“(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) above for a tax period after the expiry of a period of three years from the due date of furnishing the said details:
Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.”.
- Amendment of section 39 10. In the principal Act, in section 39, after sub-section (10), the following new sub-section shall be inserted, namely:—
“(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:
Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”.
- Amendment of section 44 11. In the principal Act, in section 44, the existing provision shall be numbered as sub-section (1) and thereafter a new sub-section (2) shall be inserted, namely:—
“(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) above for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return :
Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”.
- Amendment of Section 52 12. In the principal Act, in section 52, after sub-section (14), the following new sub-section shall be inserted, namely:-
“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:
Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”.

- Amendment of section 54 13. In the principal Act, in section 54, in sub-section (6), the words “excluding the amount of input tax credit provisionally accepted,” appearing in between the word “so claimed” and “in such” shall be deleted.
- Amendment of section 56 14. In the principal Act, in section 56, in sixth line for the words “from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax”, appearing in between the word “refund” and punctuation mark “:” the words “for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed” shall be substituted.
- Amendment of section 62 15. In the principal Act, in section 62, in sub-section (2),
- (i) in first line, for the words “thirty days”, appearing in between the words, “within” and “of the” the words “sixty days” shall be substituted;
- (ii) for the punctuation mark “:” appearing at the end, the punctuation mark “.” shall be substituted and thereafter the following new proviso shall be inserted, namely:-
- “Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), above he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.”.
- Amendment of section 109 16. In the principal Act, for section 109, the following shall be substituted, namely:-
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| <p>“Constitution of Appellate Tribunal and Benches.</p> | <p>109 Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.”.</p> | <p>Central Act
No.2017</p> |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
- Omission of sections 110 and 114 17. In the principal Act, section 110 and section 114 shall be omitted.
- Amendment of section 117 18. In the principal Act, in section 117, –
- (i) in sub-section (1), and sub-section (5), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted;

- (ii) in sub-section (5), in clauses (a) and (b), for the words "State Bench or Area Benches", the words "State Benches" shall be substituted.
- Amendment of section 118 19. In the principal Act, in section 118, in sub-section (1), in clause (a), in first line, for the words "National Bench or Regional Bench", appearing in between the words, the words "by the" and "of the", the words "Principal Bench" shall be substituted.
- Amendment of section 119 20. In the principal Act, in section 119, —
- (i) in third line, for the words "National or Regional Benches", appearing in between the word "by the" and "of the" the words "Principal Bench" shall be substituted;
- (ii) in fifth line, for the words "State Bench or Area Benches", appearing in between the word "by the" and "of the" the words "State Benches" shall be substituted.
- Amendment of section 122 21. In the principal Act, in section 122, after sub-section (1A), the following new sub-section shall be inserted, namely:—
- "(1B) Any electronic commerce operator who—
- (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;
- (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or
- (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,
- shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher."
- Amendment of section 132 22. In the principal Act, in section 132, in sub-section (1),
- (i) clauses (g), (j) and (k) shall be omitted;
- (ii) in clause (l), in second line, for the words, brackets and letters "clauses (a) to (k)", the words, brackets and letters "clauses (a) to (f) and clauses (h) and (i)" shall be substituted;
- (iii) in clause (iii), in first line, for the words "any other offence", appearing in between the words, "case of" and "where the" the words, brackets and letter "an offence specified in clause (b)," shall be substituted;
- (iv) in clause (iv), in second line, the words, brackets and letters "or clause (g) or clause (j)" shall be omitted.

- Amendment of section 138
23. In the principal Act, in section 138,—
- (i) in sub-section (1), in the first proviso,—
 - (a) for clause (a), the following shall be substituted, namely:—

“(a) person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;”;
 - (b) clause (b) shall be omitted;
 - (c) for clause (c), the following shall be substituted, namely:—

“(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;”;
 - (d) clause (e) shall be omitted;
 - (ii) in sub-section (2), for the words “ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher”, appearing in between the words “less than” and punctuation mark “.” the words “twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved” shall be substituted.
- Insertion of new section 158A
24. In the principal Act, after section 158, the following new section shall be inserted, namely:—
- “Consent based sharing of information furnished by taxable person.
- 158.(1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:
- (a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;
 - (b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;
 - (c) such other details as may be prescribed.
- (2) For the purposes of sharing details under sub-section (1), above the consent shall be obtained, from,-

- (a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and
- (b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient,
- (3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return."
- Amendment of Schedule III 25. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted.
- Transitory provision 26. The amendment made under this Act shall be without prejudice to the provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.
- Repeal and Savings 27. (1) The Assam Goods and Services Tax (Amendment) Ordinance, 2023 is hereby repealed.
(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date on which the said Ordinance came into force.

**Assam
Ordinance
No-V of
2023**

GEETANJALI DAS SAIKIA,
Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.