



# 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 14th September, 2021

**No. LGL.66/2021/11.**— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 9th September, 2021 is hereby published for general information.

**ASSAM ACT NO. XXI OF 2021**

(Received the assent of the Governor on 9th September, 2021)

**THE ASSAM GOODS AND SERVICES TAX (AMENDMENT) ACT, 2021**

## AN ACT

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

**Preamble**

Whereas, it is expedient further 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-second Year of the Republic of India as follows: -

**Short title,  
extent and  
commencement**

1. (1) This Act may be called the Assam Goods and Services Tax (Amendment) Act, 2021.
- (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 7**

2. In the principal Act, in section 7, in sub-section (1), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or *vice-versa*, for cash, deferred payment or other valuable consideration.

*Explanation.*— For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions *inter se* shall be deemed to take place from one such person to another;”

**Amendment  
of section 16**

3. In the principal Act, in section 16, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

“(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;”.

**Amendment of section 35**

4. In the principal Act, in section 35, sub-section (5), shall be omitted.

**Substitution of new section for section 44**

5. In the principal Act, for section 44, the following section shall be substituted, namely:—

**“Annual Return.** 44. Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

**Amendment of section 50**

6. In the principal Act, in section 50, in sub-section (1), for the proviso, the following proviso shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.”

- Amendment of section 74**      7.      In the principal Act, in section 74, in sub-rule (11), in *Explanation 1*, in clause (ii), in fifth line, between the words “under” and “are” for the words and figures “sections 122, 125, 129 and 130”, the words and figures “sections 122 and 125” shall be substituted.
- Amendment of section 75**      8.      In the principal Act, in section 75, in sub-section (12), in fifth line after the provision ending with words and figure “section 79” the following *Explanation* shall be inserted, namely:—
- ‘*Explanation.*— For the purposes of this sub-section, the expression “self-assessed tax” shall include the tax payable in respect of details of outward supplies furnished under section 37, but not included in the return furnished under section 39.’.
- Amendment of section 83**      9.      In the principal Act, in section 83, for sub-section (1), the following sub-section shall be substituted, namely:—
- “(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.”.
- Amendment of section 107**      10.      In the principal Act, in section 107, in sub-section (6), in clause (b), in third line for the punctuation mark “.”, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:—
- “Provided that no appeal shall be filed against an order under sub-section (3) of section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant.”.
- Amendment of section 129**      11.      In the principal Act, in section 129, —
- (i) in sub-section (1), for clauses (a) and (b), the following clauses shall be substituted, namely:—
- “(a) on payment of penalty equal to two hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such penalty;

