

# THE ASSAM GOODS AND SERVICES TAX (AMENDMENT) BILL, 2026

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## BILL

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-seventh 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, 2026.
- (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 15

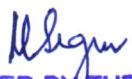
2. In the principal Act, in section 15, in sub-section (3), for clause (b), the following shall be substituted, namely:-  
“(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.”.

Amendment of  
section 34

3. In the principal Act, in section 34, in sub-section (1), in the fifth line, in between the words “deficient” and punctuation mark “;”, the words, brackets, letter and figures “or where a discount referred to in clause (b) of sub-section (3) of section 15 is given” shall be inserted.

Amendment of  
section 54

4. In the principal Act, in section 54,-
  - (i) in sub-section (6), in the third line, in between the words “goods or services or both” and “made by registered persons”, the words, brackets and figures “or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3) of this section” shall be inserted;
  - (ii) in sub-section (14), in the second line, in between the words, brackets and figures “sub-section (6)”, and “shall be paid” the words and punctuation mark “, other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax,” shall be inserted.

  
DRAFTED BY THE  
LEGISLATIVE DEPARTMENT  
ON 3/06/2026