



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 555 দিশপুৰ, শনিবাৰ, 30 জুলাই, 2022, 8 শাওণ, 1944 (শক)  
No. 555 Dispur, Saturday, 30th July, 2022, 8th Sravana, 1944 (S. E.)

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

**NOTIFICATION- STATE TAX**

The 29th July, 2022

**No.FTX.56/2017/Pt-II/723.-** In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely: —

- |                              |    |  |
|------------------------------|----|--|
| Short title and commencement | 1. | (1) These rules may be called the Assam Goods and Services Tax (Eight Amendment) Rules, 2021.<br>(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 24th day of September, 2021.   |
| Amendment of rule 10A        | 2. | In the principal Rules, in rule 10A, with effect from the date as may be notified, -<br>(a) in tenth line, in between the words “details of bank account” and the punctuation mark “,”, the words “which is in name of the registered person and obtained on Permanent Account Number of the registered person” shall be inserted;<br>(b) 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 in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”.

Insertion of  
new rule 10B

3. In the principal Rules, after rule 10A, with effect from the date as may be notified, the following new rule shall be inserted, namely: -

**“Aadhaar authentication for registered person**

10B. The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

**Table**

<b>Sl. No.</b>	<b>Purpose</b>
(1)	(2)
1.	For filing of application for revocation of cancellation of registration in <b>FORM GST REG-21</b> under rule 23
2.	For filing of refund application in <b>FORM RFD-01</b> under rule 89
3.	For refund under rule 96 of the integrated tax paid on goods exported out of India

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: –

- (a) her/his Aadhaar Enrolment ID slip; and
- (b) (i) Bank passbook with photograph; or
- (ii) Voter identity card issued by the Election Commission of India; or
- (iii) Passport; or
- (iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.”.

Amendment  
of rule 23

4. In the principal Rules, in rule 23, in sub-rule (1), with effect from the date as may be notified, in the second line, in between the words “on his own motion, may” and the word “submit” the punctuation mark, words, figures and letter “, subject to the provisions of rule 10B,” shall be inserted.

Amendment  
of rule 45

5. In the principal Rules, in rule 45, in sub-rule (3), with effect from the 1<sup>st</sup> day of October, 2021, -
- (i) in the third line, for the words “during a quarter” appearing in between the words “another” and “shall” the following words “during a specified period” shall be substituted;
  - (ii) for the words “the said quarter”, the words “the said period” shall be substituted;
  - (iii) after the proviso, the following explanation shall be inserted, namely: -

“Explanation. - For the purposes of this sub-rule, the expression “specified period” shall mean,-

(a) the period of six consecutive months commencing on the 1<sup>st</sup> day of April and the 1<sup>st</sup> day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and

(b) a financial year in any other case.”.

Amendment  
of rule 59

6. In the principal Rules, in rule 59, in sub-rule (6), with effect from the 1<sup>st</sup> day of January, 2022, -

(i) in clause (a), in the last line, for the words “for preceding two months”, the words “for the preceding month” shall be substituted;

(ii) clause (c) shall be omitted.

Amendment  
of rule 89

7. In the principal Rules, in rule 89, -

(i) in sub-rule (1), with effect from the date as may be notified, in the fifth line, in between the words “may file” and “an application” the punctuation mark, figures and letter words “, subject to the provisions of rule 10B,” shall be inserted;

(ii) after sub-rule (1), the following new sub-rule shall be inserted, namely:-

“(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.”.

- Amendment of rule 96
8. In the principal Rules, in rule 96, in sub-rule (1), after clause (b), with effect from the date as may be notified, the following new clause shall be inserted, namely:-
- “(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;”.
- Insertion of new rule 96B
9. In the principal Rules, after rule 96B, with effect from the date as may be notified, the following new rule shall be inserted, namely: -
- “Bank Account for credit of refund**
- 96C. For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and of rule 94, “bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:
- Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”.

**JAYANT NARLIKAR,**

Commissioner & Secretary to the Government of Assam,  
Finance (Taxation) Department.