The Assam Goods and Services Tax (Amendment) Act, 2018

Act 25 of 2018

Keyword(s):
Goods and Services, Tax

Amendment appended: 17 of 2019
NOTIFICATION
The 20th October, 2018

No. LGL.123/2017/120.– The following Act of the Assam Legislative Assembly which received the assent of the Governor on 10th October, 2018 is hereby published for general information.

ASSAM ACT NO. XXV OF 2018
(Received the assent of the Governor on 10th October, 2018)
THE ASSAM GOODS AND SERVICES TAX (AMENDMENT) ACT, 2018
AN

ACT

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

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

It is hereby enacted in the Sixty-ninth 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, 2018.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government of Assam 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,—

(1) in clause (4), for the words “the Appellate Authority and the Appellate Tribunal”, the words, brackets and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;

(2) in clause (16), for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;

(3) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:

“(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and”;

(4) clause (18) shall be omitted;

(5) in clause (35), for the word, brackets and letter “clause (e)”, the word, brackets and letter “clause (b)” shall be substituted;

(6) in clause (69), in sub-clause (f), after the word and figures “article 371”, the words, figures and letter “and article 3711” shall be inserted;
(7) in clause (102), the following new Explanation shall be inserted, namely:—

"Explanation. — For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;”.

Amendment of section 7

3. In the principal Act, in section 7, with effect from the 1st day of July, 2017,—

(1) in sub-section (1),—

(a) in clause (b), after the words “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;

(b) in clause (c), after the words “a consideration”, the word “and” shall be omitted and the punctuation mark “;” shall be substituted with punctuation mark “,” and shall always be deemed to have been omitted;

(c) clause (d) shall be omitted and shall always be deemed to have been omitted;

(2) after sub-section (1), the following new sub-section shall be inserted and shall always be deemed to have been inserted, namely:—

“(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”;

(3) in sub-section (3), for the words, brackets and figures “subsections (1) and (2)”, the words, brackets, figures and letter “sub-sections (1), (1A) and (2)” shall be substituted.

Amendment of section 9

4. In the principal Act, in section 9, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.
5. In the principal Act, in section 10, —

(1) in sub-section (1), —

(a) for the words “in lieu of the tax payable by him, an amount calculated at such rate”, the words, brackets and figures “in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate” shall be substituted;

(b) in the proviso, for the words “one crore rupees, as may be recommended by the Council.”, the words “one crore and fifty lakh rupees as may be recommended by the Council:” shall be substituted;

(c) in the proviso, for the punctuation mark “,”, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten percent of turnover in the State in the preceding financial year or five lakh rupees, whichever is higher.”;

(2) in sub-section (2), for clause (a), the following clause shall be substituted, namely: —

“(a) save as provided in sub-section (1), he is not engaged in the supply of services;”.

6. In the principal Act, in section 12, in sub-section (2), in clause (a), the words, brackets and figure “sub-section (1) of” shall be omitted.

7. In the principal Act, in section 13, in sub-section (2), the words, brackets and figure “sub-section (2) of” occurring at both the places, shall be omitted.

8. In the principal Act, in section 16, in sub-section (2), —

(1) in clause (b), for the Explanation, the following Explanation shall be substituted, namely: —

“Explanation. — For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—
(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.”;

(2) in clause (e), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted.

In the principal Act, in section 17, —

(1) in sub-section (3), the following new Explanation shall be inserted, namely: —

“Explanation — For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.”;

(2) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely: —

“(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely: —

(A) further supply of such motor vehicles; or
(B) transportation of passengers; or
(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

(i) for making the following taxable supplies, namely: —

(A) further supply of such vessels or aircraft; or
(B) transportation of passengers; or
(C) imparting training on navigating such vessels; or
(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;
(ii) where received by a taxable person engaged—

(i) in the manufacture of such motor vehicles, vessels or aircraft; or

(ii) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply:

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.”.

Amendment of section 20 10. In the principal Act, in section 20, in the Explanation, in clause (c), for the words and figures “under entry 84.”, the words, figures and letter “under entries 84 and 92A” shall be substituted.

Amendment of section 22 11. In the principal Act, in section 22, —

(1) in sub-section (1), —

(a) for the word “ten” the word “twenty” shall be substituted;

(b) for the punctuation mark “;”, the punctuation mark “;” shall be substituted and thereafter the following new provisos shall be inserted, namely: —
“Provided that where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees:

Provided further that where such person makes taxable supplies of goods or services or both from a special category State in respect of which the Central Government has enhanced the aggregate turnover referred to in the first proviso, he shall be liable to be registered if his aggregate turnover in a financial year exceeds the amount equivalent to such enhanced turnover.”;

(2) in the Explanation, in clause (iii), after the word “Constitution”, the words “except the State of Jammu and Kashmir and the States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand” shall be inserted.”.

Amendment of section 24

12. In the principal Act, in section 24, in clause (x), after the words “commerce operator”, the words and figures “who is required to collect tax at source under section 52” shall be inserted.

Amendment of section 25

13. In the principal Act, in section 25,—

(1) in sub-section (1), in the proviso for the punctuation mark “,”, the punctuation mark “;” shall be substituted and thereafter before the Explanation, the following new proviso shall be inserted, namely:

“Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the State”;

(2) in sub-section (2), for the proviso, the following new proviso shall be substituted, namely:

“Provided that a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.”.

Amendment of section 29

14. In the principal Act, in section 29,—

(1) in the marginal heading after the word “Cancellation”, the words “or suspension” shall be inserted;
(2) in sub-section (1), in clause (c), for the punctuation mark ".", the punctuation mark ":," shall be substituted and thereafter, the following new proviso shall be inserted, namely:

"Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed."

(3) in sub-section (2), in the proviso, for the punctuation mark ":," the punctuation mark "::" shall be substituted and thereafter the following new proviso shall be inserted, namely:

"Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed."

Amendment of section 34 15. In the principal Act, in section 34, —

(1) in sub-section (1), —

(a) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;

(b) for the words "a credit note", the words "one or more credit notes for supplies made in a financial year" shall be substituted;

(2) in sub-section (3), —

(a) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;

(b) for the words "a debit note", the words "one or more debit notes for supplies made in a financial year" shall be substituted.

Amendment of section 35 16. In the principal Act, in section 35, in sub-section (5), for the punctuation mark ".", the punctuation mark "::" shall be substituted and thereafter the following new proviso shall be inserted, namely:

"Provided that nothing contained in this sub-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 39 17. In the principal Act, in section 39, —

(1) in sub-section (1), —
(a) for the words “in such form and manner as may be prescribed”, the words “in such form, manner and within such time as may be prescribed” shall be substituted;

(b) the words “on or before the twentieth day of the month succeeding such calendar month or part thereof” shall be omitted;

(c) for the punctuation mark “.”, the punctuation mark “;” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;

(2) in sub-section (7), for the punctuation mark “.”, the punctuation mark “;” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”;

(3) in sub-section (9), —

(a) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(b) in the proviso, for the words “the end of the financial year”, the words “the end of the financial year to which such details pertain” shall be substituted.

In the principal Act, after section 43, the following new section shall be inserted, namely: —

“Procedure
for
furnishing
return
and
availing
input tax
credit

43A.(1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.
(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person, —

(a) Within six months of taking registration;

(b) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,

shall be such as may be prescribed.”
19. In the principal Act, in section 48, in sub-section (2), after the word and figures “section 45”, the words “and to perform such other functions” shall be inserted.

20. In the principal Act, in section 49, —

(1) in sub-section (2), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted;

(2) in sub-section (5), —

(a) in clause (c), for the punctuation mark “;”, the punctuation mark “;” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”;

(b) in clause (d), for the punctuation mark “;”, the punctuation mark “;” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax.”;

21. In the principal Act, after section 49, the following new sections shall be inserted, namely: —

“Utilisation of input tax credit subject to certain conditions

49A. Notwithstanding anything contained in section 49, the input tax credit on account of State tax shall be utilised towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

Order of utilisation of input tax credit

49B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”.
22. In the principal Act, in section 52, in sub-section (9), for the word and figures “section 37”, the words and figures “section 37 or section 39” shall be substituted.

23. In the principal Act, in section 54, —

(1) in sub-section (8), in clause (a), for the words “zero-rated supplies”, the words "export" and "exports" shall respectively be substituted;

(2) in the Explanation, in clause (2), —

(a) in sub-clause (e), in item (i), after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;

(b) for sub-clause (e), the following sub-clause shall be substituted, namely: —

“(c) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;”.

24. In the principal Act, in section 79, in sub-section (4), for the punctuation mark “;,” the punctuation mark “;” shall be substituted and thereafter the following new Explanation shall be inserted, namely: —

“Explanation. — For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.”.

25. In the principal Act, in section 107, in sub-section (6), in clause (b), after the words “arising from the said order,”, the words “subject to a maximum of twenty-five crore rupees,” shall be inserted.

26. In the principal Act, in section 112, in sub-section (8), in clause (b), after the words “arising from the said order,”, the words “subject to a maximum of fifty crore rupees,” shall be inserted.

27. In the principal Act, in section 129, in sub-section (6), for the words “seven days” occurring at both the places, the words “fourteen days” shall be substituted.

28. In the principal Act, in section 143, in sub-section (1), in clause (b), in sub-clause (ii), for the punctuation mark “;”, the punctuation mark “;” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the
Commissioner for a further period not exceeding one year and two years respectively.”.

Amendment of Schedule I

29. In the principal Act, in Schedule I, in paragraph 4, for the words “taxable person”, the word “person” shall be substituted.

Amendment of Schedule II

30. In the principal Act, Schedule II, in the heading, after the word “ACTIVITIES”, the words “OR TRANSACTIONS” shall be inserted and shall always be deemed to have been inserted with effect from the 1st day of July, 2017.

Amendment of Schedule III

31. In the principal Act, in Schedule III,—

1) after paragraph 6, the following new paragraphs shall be inserted, namely:

7. Supply of goods from a place outside India to another place outside India without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;
(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.”;

(2) The existing Explanation shall be numbered as Explanation I and after Explanation I as so numbered, the following Explanation shall be inserted, namely:

“Explanation 2.— For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962.”.

S. M. BUZAR BARUAH,
Commissioner & Secretary to the Government of Assam, Legislative Department, Dispur, Guwahati-6.
GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

NOTIFICATION

The 30th December, 2019

No. LGL.123/2017/142.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 26th December, 2019 is hereby published for general information.

ASSAM ACT NO. XVII OF 2019
(Received the assent of the Governor on 26th December, 2019)
THE ASSAM GOODS AND SERVICES TAX (AMENDMENT) ACT, 2019
AN
ACT

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

Preamble

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

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

<table>
<thead>
<tr>
<th>Short title, extent and commencement</th>
<th>1. (1)</th>
<th>This Act may be called the Assam Goods and Services Tax (Amendment) Act, 2019.</th>
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<td>(2)</td>
<td>It extends to the whole of Assam.</td>
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<td>(3)</td>
<td>Save as otherwise provided, the provisions of this Act shall come into force on</td>
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<td>such date as the State Government may, by notification in the Official Gazette,</td>
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<td>Act and any reference in any such provision to the commencement of this Act</td>
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<td>shall be construed as a reference to the coming into force of that provision.</td>
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Amendment of section 2

In the principal Act, in section 2, in clause (4), in fourth line, after the words “the Appellate Authority for Advance Ruling,”, the words “the National Appellate Authority for Advance Ruling,” shall be inserted.

Amendment of section 10

In the principal Act, in section 10, —

(1) in sub-section (1), after the second proviso, the following Explanation shall be inserted, namely:—

"Explanation.— For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in the State.”;

(2) in sub-section (2),—

(a) in clause (d), the word “and” occurring at the end shall be omitted;
(b) in clause (e), in second line, for the word "Council:!", the words "Council; and" shall be substituted;

(c) after clause (e), the following clause shall be inserted, namely:

"(f) he is neither a casual taxable person nor a non-resident taxable person:;"

(3) after sub-section (2), the following new sub-section shall be inserted, namely:

"(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year had not exceeded fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent. of the turnover in the State, if he is not—

(a) engaged in making any supply of goods or services which are not leviable to tax under this Act;

(b) engaged in making any inter-State outward supplies of goods or services;

(c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;

(d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and

(e) a casual taxable person or a non-resident taxable person:

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961, the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section:;"

(4) in sub-section (3), in first line, after the words, brackets and figure "under sub-section (1)" at both the places where they occur, the words, brackets, figure and letter "or sub-section (2A), as the case may be," shall be inserted.
(5) in sub-section (4), after the words, brackets and figure “of sub-section (1)”, the words, brackets, figure and letter “or, as the case may be, sub-section (2A)” shall be inserted.

(6) in sub-section (5), after the words, brackets and figure “under sub-section (1)”, the words, brackets, figure and letter “or sub-section (2A), as the case may be,” shall be inserted.

(7) after sub-section (5), the following Explanations shall be inserted, namely:

"Explanation 1.— For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year up to the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2.— For the purposes of determining the tax payable by a person under this section, the expression “turnover in State” shall not include the value of following supplies, namely:—

(a) supplies from the first day of April of a financial year up to the date when such person becomes liable for registration under this Act; and

(b) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.

In the principal Act, in section 22, in sub-section (1), in the second proviso, for the punctuation mark “,”, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:

“Provided also that the Government may, on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation.— For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.
Amendment
of section 25

5. In the principal Act, in section 25, after sub-section (6), the following new sub-sections shall be inserted, namely:—

“(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.
(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or part of the State, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.— For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.”.

6. In the principal Act, after section 31, the following new section shall be inserted, namely: —

“Facility of digital payment to recipient.

31A. The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.”.

7. In the principal Act, in section 39,—

(1) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

“(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.”;
(2) for sub-section (7), the following sub-section shall be substituted, namely:

“(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.”.

In the principal Act, in section 44, in sub-section (1), for the punctuation mark “.”, the punctuation mark “:” shall be substituted and thereafter the following new provisos shall be inserted, namely:

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”.

In the principal Act, in section 49, after sub-section (9), the following new sub-sections shall be inserted, namely:

“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.
(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1)."

In the principal Act, in section 50, in sub-section (1), for the punctuation mark ".", the punctuation mark ";" shall be substituted and thereafter the following new proviso shall be inserted, 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 levied on that portion of the tax that is paid by debiting the electronic cash ledger."

In the principal Act, in section 52,—

(1) in sub-section (4), for the punctuation mark ".", the punctuation mark ";:" shall be substituted and thereafter the following new provisos shall be inserted, namely:—

"Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.;"

(2) in sub-section (5), for the punctuation mark ".", the punctuation mark ";:" shall be substituted and thereafter the following new provisos shall be inserted, namely:—

"Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner."

In the principal Act, after section 53, the following new section shall be inserted, namely:—

"Transfer of certain amounts.

53A. Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Services Tax Act or under the Integrated Central Act 12 of 2017.
13. In the principal Act, in section 54, after sub-section (8), the following new sub-section shall be inserted with effect from the 1st of September, 2019, namely:—

“(8A) Where the Central Government has disbursed the refund of State tax, the Government shall transfer an amount equal to the amount so refunded, to the Central Government”.

14. In the principal Act, in section 95, —

(1) in clause (a),—

(a) in second line, after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;

(b) in fourth line, after the words and figures “of section 100”, the words, figures and letter “or of section 101C of the the Central Goods and Services Tax Act, 2017” shall be inserted;

(2) in clause (e), for the punctuation mark “.”, the punctuation mark “;” shall be substituted and thereafter the following new clause shall be inserted, namely:—

“(f) “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.”.

15. In the principal Act, after section 101, the following new section shall be inserted, namely: —

“The Appellate Authority for hearing appeal for Advance Ruling 101A. Subject to the provisions of this chapter, for the purposes of this Act, the National Appellate Authority for Advance Ruling constituted under section 101A of the Central Goods and Services Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act”.

Central Act 15 of 2017
Central Act 12 of 2017
Amendment of section 102

16. In the principal Act, in section 102, in the opening portion, —

(1) in the first line and fourth line, after the words "Appellate Authority", at both the places where they occur, the words "or the National Appellate Authority" shall be inserted;

(2) in the second line, after the words and figures "or section 101", the words, figures and letter "or section 101C of the Central Goods and Services Tax Act, respectively," shall be inserted;

(3) in the fifth line, for the words "or the appellant", the words, "appellant, the Authority or the Appellate Authority" shall be substituted.

Amendment of section 103

17. In the principal Act, in section 103, —

(1) after sub-section (1), the following new sub-section shall be inserted, namely:—

"(1A) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—

(a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B of the Central goods and Services Tax Act and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;

(b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961."

(2) in sub-section (2), after the words, brackets and figure "in sub-section (1)", the words, brackets, figure and letter "and sub-section (1A)" shall be inserted.

Amendment of section 104

18. In the principal Act, in section 104, in sub-section (1),—

(1) in the first line, after the words "Authority or the Appellate Authority", the words "or the National Appellate Authority" shall be inserted;

(2) in the third line, after the words and figures "of section 101", the words, figures and letter "or under section 101C of the Central Goods and Services Tax Act" shall be inserted.

Amendment of section 105

19. In the principal Act, in section 105,—

(1) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Powers of Authority, Appellate Authority and National Appellate Authority.";
(2) in sub-section (1), in the first line, after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;

(3) in sub-section (2), in the first line and fourth line, after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted.

Amendment of section 106

In the principal Act, in section 106,—

(1) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Procedure of Authority, Appellate Authority and National Appellate Authority.”;

(2) in the first line, after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted.

Amendment of section 171

In the principal Act, in section 171, after sub-section (3), the following new sub-section shall be inserted, namely:—

“(3A) Where the Authority referred to in sub-section (2), after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten percent of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.— For the purposes of this section, the expression “profiteered” shall mean the mount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.”.

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