



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 588 দিশপুৰ, শনিবাৰ, 16 আগষ্ট, 2025, 25 শ্ৰাবণ, 1947 (শক)

No. 588 Dispur, Saturday, 16th August, 2025, 25th Sravana, 1947 (S. E.)

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

NOTIFICATION

The 11th August, 2025

eCF No. 538660/118.- In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam
Act No.
XXVIII
of 2017

- | | |
|------------------------------|---|
| Short title and commencement | 1. (1) These rules may be called the Assam Goods and Services Tax (Amendment) Rules, 2025.
(2) Save as otherwise provided in these rules, they shall come into force with effect from the 23rd day of January, 2025. |
| Insertion of new rule 16A | 2. In the principal rules, with effect from a date to be notified, after rule 16, the following new rule shall be inserted, namely: -
“Grant of temporary identification number 16A. Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”. |
| Amendment of rule 19 | 3. In the principal rules, with effect from a date to be notified, in rule 19, in sub-rule (1), in the fourth line, in between the letters and figures “GST REG-10” and the words ‘or for unique’ the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted. |
| Amendment of rule 87 | 4. In the principal rules, with effect from a date to be notified, in rule 87, in sub-rule (4), at the end, in between the words “common portal” and the punctuation mark “.”, the words, figures and letters “as per rule 16A” shall be inserted. |

Amendment of
FORM GST
REG-01.

5. In the principal rules, in FORM GST REG-01, in Part-B,
- (i) in serial number 24, in clause (a), for the words “Field 1” the following shall be substituted, namely :-

“(a) Electricity Bill Details			
Name of Electricity Distribution Company		Consumer Number”	

- (ii) after serial no..27, in the Table “List of Documents to be uploaded”, after Serial No. 5, the following shall be inserted, namely: -
- “for proof of Principal Place of Business, copy of latest Electricity Bill.”

Substitution of
FORM GST
REG-12.

6. In the principal rules, with effect from a date to be notified, for FORM REG-12, the following shall be substituted, namely: –

“FORM GST REG-12

[See rule16(1), 16A]

Reference Number -

Date:

To (Name):

(Address):

Temporary Registration Number/Temporary Identification Number

**Order of Grant of Temporary Registration/Suo Moto Registration/ Temporary
Identification Number**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	Building No./Flat No. Floor No. Name of Premises/ Building Road/ Street Town/City/Locality/Village Block/ Taluka District State PIN Code
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration/ temporary ID	
12.	Registration No. /Temporary ID	
13.	Details of Bank Accounts (s) [Optional]	

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account 1

Account Number																	
Type of Account								IFSC									
Bank Name																	
Branch Address	To be auto-populated (Edit mode)																

Note – Add more bank accounts.

(Upload of Seizure Memo /Detention Memo/ Any other	
<< You are hereby directed to file application for proper registration within ninety days of the issue of this order>>	
Signature	
Place :	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional	

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	

4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	Building No./ Flat No. Floor No. Name of Premises/ Building Road/ Street Town/City/Locality/Village Block/ Taluka District State PIN Code
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10.	Effective date of temporary ID	
11.	Temporary ID	

12. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account

Account Number																			
Type of Account								IFSC											
Bank Name																			
Branch Address	To be auto-populated (Edit mode)																		

Note – Add more bank accounts.

Signature	
Place :	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional	

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