



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 697 দিশপুৰ, বুধবাৰ, 22 অক্টোবৰ, 2025, 30 আশ্বিন, 1947 (শক)

No. 697 Dispur, Wednesday, 22nd October, 2025, 30th Asvina, 1947 (S. E.)

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

## NOTIFICATION-STATE TAX

The 17th October, 2025

**eCF No.19136/309.-** 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 (Second Amendment) Rules, 2025.
- (2) They shall come into force with effect from 27<sup>th</sup> day of March, 2025.

Amendment of  
rule 164.

2. In the principal rules, in rule 164, —
  - (i) in sub-rule (4), in the eighth line, in between the words “amount of tax” and “demanded” the words “related to the period mentioned in the sub-section mentioned above and” shall be inserted;
  - (ii) after sub-rule (4), the following Explanation shall be inserted, namely: -

“*Explanation*, - No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Assam Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in

sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”;

- (iii) in sub-rule 7, in the first proviso, at the end, after the word “authority” for the punctuation mark “.”, the punctuation mark “:” and thereafter the following proviso and explanation shall be inserted, namely: -

“Provided further that where the notice or statement or order mentioned in sub-section(1) of section 128A of the Act includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

*Explanation,*— For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A.”

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