



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 703 দিশপুৰ, শুক্ৰবাৰ, 24 অক্টোবৰ, 2025, 2 কাতি, 1947 (শক)

No. 703 Dispur, Friday, 24th October, 2025, 2nd Kartika, 1947 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 17th October, 2025

eCF No.151446/331.- In exercise of the powers conferred by section 128 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), (hereafter in this notification referred to as the “said Act”), and in supersession of the notification No. FTX.56/2017/Pt-V/71 dated 24th January, 2022 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 55, dated the 1st February, 2022, except as respects things done or omitted to be done before such supersession, the Governor of Assam, on the recommendations of the Council, is hereby pleased to waive the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of state tax deducted at source in the said month is nil, shall stand waived.

This notification shall be deemed to have come into force from 1st November, 2024.

VIRENDRA MITTAL,

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