

THE ASSAM GOODS AND SERVICES TAX (AMENDMENT) BILL, 2022

A  
BILL

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

Preamble

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

Assam  
Act No.  
XXVIII  
of 2017

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

Short title,  
extent and  
commence  
ment

1. (1) This Act may be called the Assam Goods and Services Tax (Amendment) Act, 2022.
- (2) It extends to the whole of Assam.
- (3) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government 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 16

2. In the principal Act, in section 16, —
  - (a) in sub-section (2),—
    - (i) after clause (b), the following clause shall be inserted, namely:—

“(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;”;
    - (ii) in clause (c), in the first line, the words, figures and letter “or section 43A” shall be omitted;
  - (b) in sub-section (4), in the third line, for the words and figures “due date of furnishing of the return under section 39 for the month of September”, the words “thirtieth day of November” shall be substituted.

Amendment of  
section 29

3. In the principal Act, in section 29, in sub-section (2),—
  - (a) in clause (b), for the words, “returns for three consecutive tax periods”, the words “the return for a financial year beyond three months from the due date of furnishing the said return” shall be substituted;
  - (b) in clause (c), in the second line, for the words “a continuous period of six months”, the words “such continuous tax period as may be prescribed” shall be substituted.

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Amendment of  
section 34

4. In the principal Act, in section 34, in sub-section (2), in the fourth line, for the word "September", the words "the thirtieth day of November" shall be substituted.

Amendment of  
section 37

5. In the principal Act, in section 37,—
- (a) in sub-section (1), —
- (i) in the third line, in between the words and punctuation marks "shall furnish, electronically," and "in such form", the words "subject to such conditions and restrictions and" shall be inserted;
- (ii) in the sixth line, for the words "shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed", the words "shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies" shall be substituted;
- (iii) the first proviso shall be omitted;
- (iv) in the second proviso, in the first line, for the words "Provided further that", the words "Provided that" shall be substituted;
- (v) in the third proviso, in the first line, for the words "Provided also that", the words "Provided further that" shall be substituted;
- (b) sub-section (2) shall be omitted;
- (c) in sub-section (3),—
- (i) in the second line, the words, figures and punctuation mark "and which have remained unmatched under section 42 or section 43," shall be omitted;
- (ii) in the first proviso, in the third line, for the words and figures "furnishing of the return under section 39 for the month of September", the words "the thirtieth day of November" shall be substituted;
- (d) after sub-section (3), the following new sub-section shall be inserted, namely:—
- "(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under

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sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods. ”.

Substitution of  
section 38

6. In the principal Act, for section 38, the following section shall be substituted, namely:—

“Communi-  
cation  
of details  
of  
inward  
supplies  
and input  
tax  
credit.

38.(1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37,—

(i) by any registered person within such period of taking registration as may be prescribed; or

(ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or

(iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or

(iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or

(v) by any registered person, who has defaulted in discharging his tax liability

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in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or

(vi) by such other class of persons as may be prescribed.”.

Amendment of  
section 39

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

(a) in sub-section (5), in the third line, for the word “twenty” appearing between the words “within” and “days”, the word “thirteen” shall be substituted;

(b) in sub-section (7), for the first proviso, the following proviso shall be substituted, namely:—

“Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—

(a) an amount equal to 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; or

(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed: ”;

(c) in sub-section (9), —

(i) in the first line, for the words, figures and punctuation mark “Subject to the provisions of sections 37 and 38, if”, the word “Where” shall be substituted;

(ii) in the proviso, in the second line, for the words “the due date for furnishing of return for the month of September or second quarter”, the words “the thirtieth day of November” shall be substituted;

(d) in sub-section (10), in the second line, for the words “has not been furnished by him”, the following shall be substituted, namely:—

“or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of section 37 for the said tax period.”.

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Substitution of section 41

8. In the principal Act, for section 41, the following section shall be substituted, namely:—

“Availme 41.(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

- (2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.”.

Omission of sections 42, 43 and 43A

9. In the principal Act, sections 42, 43 and 43A shall be omitted.

Amendment of section 47

10. In the principal Act, in section 47, in sub-section (1),—
- (a) in the first line, the words “or inward” appearing between the words “outward” and “supplies”, shall be omitted;
- (b) in the second line, the words and figure “or section 38” appearing between the figure and word “37” and “or”, shall be omitted;
- (c) in the third line, in between the words and figures “section 45” and “by the due date”, the words and figures “or section 52” shall be inserted.

Amendment of section 48

11. In the principal Act, in section 48, in sub-section (2), in the third line, the punctuation mark, words and figure “, the details of inward supplies under section 38” shall be omitted.

Amendment of section 49

12. In the principal Act, in section 49,—
- (a) in sub-section (2), in the third line, the words, figures and letter “or section 43A” shall be omitted;
- (b) in sub-section (4), in the third line, in between the words “subject to such conditions” and “and within”, the words “and restrictions” shall be inserted;
- (c) after sub-section (11), the following new sub-section shall be inserted, namely:—

“(12) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council,

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subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act or under the Integrated Goods and Services Tax Act, 2017 which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed.”.

Amendment of  
section 50

13. In the principal Act, in section 50, for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

“(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.”.

Amendment of  
section 52

14. In the principal Act, in section 52, in sub-section (6), in the proviso in the second line, for the words “due date for furnishing of statement for the month of September”, the words “thirtieth day of November” shall be substituted.

Amendment of  
section 54

15. In the principal Act, in section 54, —
- (a) in sub-section (1), in the proviso, in the third line, for the words and figures “the return furnished under section 39 in such”, the words “such form and” shall be substituted;
  - (b) in sub-section (2), in the eighth line, for the words “six months”, appearing in between the words “of ” and “from”, the words “two years” shall be substituted;
  - (c) in sub-section (10), in the first line, the words, brackets and figure “under sub-section (3)” shall be omitted;
  - (d) in the *Explanation*, in clause (2), after sub-clause (b), the following new sub-clause shall be inserted, namely:—

“(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;”.

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