

Gulab Chand Kataria
Governor of Assam



सत्यमेव जयते

Raj Bhavan, Guwahati
PIN-781 001

RAJ BHAVAN
GUWAHATI

September 10, 2023

Under the provision of Article 207 (1) of the Constitution of India, I, Shri Gulab Chand Kataria, Governor of Assam, recommend the introduction of **THE ASSAM GOODS & SERVICES TAX (AMENDMENT) BILL, 2023** in the Assam Legislative Assembly.

(Gulab Chand Kataria)
Governor of Assam

Gulab Chand Kataria
Governor of Assam



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ৰাজভৱন, গুৱাহাটী
চেপ্টেম্বৰ ২০, ২০২৩

ভাৰতৰ সংবিধানৰ ২০৭(১) অনুচ্ছেদৰ চৰ্ত অনুসৰি
মই, শ্ৰী গুলাব চান্দ কাটাৰিয়া, অসমৰ ৰাজ্যপাল হিচাপে
THE ASSAM GOODS & SERVICES TAX
(AMENDMENT) BILL, 2023 অসম বিধান সভাত উত্থাপন
কৰিবৰ বাবে অনুমোদন জনালোঁ ।

(গুলাব চান্দ কাটাৰিয়া)
ৰাজ্যপাল, অসম

Gulab Chand Kataria
Governor of Assam



सत्यमेव जयते

Raj Bhavan, Guwahati
PIN-781 001

RAJ BHAVAN
GUWAHATI

September 10, 2023

Under the provision of Article 207 (3) of the Constitution of India, I, Shri Gulab Chand Kataria, Governor of Assam, recommend that **THE ASSAM GOODS & SERVICES TAX (AMENDMENT) BILL, 2023** be taken into consideration by the Assam Legislative Assembly.

(Gulab Chand Kataria)
Governor of Assam

Gulab Chand Kataria
Governor of Assam



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Raj Bhavan, Guwahati
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(গুলাব চান্দ কাটাৰিয়া)
ৰাজ্যপাল, অসম

THE ASSAM GOODS AND SERVICES TAX (AMENDMENT) BILL, 2023

**A
BILL**

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-fourth 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, 2023.
- (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 2

- 2. In the principal Act, in section 2,
 - (i) after clause (80), the following new clauses shall be inserted, namely:—
 - (80a) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;
 - (80b) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;"
 - (ii) after clause (102), the following new clause shall be inserted, namely:-

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**VETTED BY THE
LEGISLATIVE DEPARTMENT**
ON 1.9.2023

“(102a) "specified actionable claim" means the actionable claim involved in or by way of,-

- (i) betting;
- (ii) casinos;
- (iii) gambling;
- (iv) horse racing;
- (v) lottery; or
- (vi) online money gaming;”

(iii) in clause (105), for the punctuation mark “;” the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:—

“Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;”

(d) after clause (117), the following new clause shall be inserted, namely:-

“(117A) "virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961 ;”.

**Central Act
43 of 1961**

Amendment of section 10

- 3. In the principal Act, in section 10,
 - (i) in sub-section (2), in clause (d), the words “goods or” appearing in between the words “of” and “service” shall be deleted.
 - (ii) in sub-section (2A), in clause (c), the words “goods or” appearing in between the words “supply of” and “service” shall be deleted.

Amendment of section 16

- 4. In the principal Act, in section 16, in sub-section (2), in clause(d),

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 LEGISLATIVE DEPARTMENT
 ON 1.9.2015

- (i) in the second proviso, in sixth line, for the words "added to his output tax liability, along with interest thereon", appearing in between the words "shall be" and "in such" the words and figures "paid by him along with interest payable under section 50" shall be substituted;
- (ii) in the third proviso, in second line, in between the words "by him", and "of the", the words "to the supplier" shall be inserted.

Amendment of
section 17.

5.

In the principal Act, in section 17,

- (i) in sub-section (3), in the Explanation, in fourth line, for the words and figure "except those specified in paragraph 5 of the said Schedule", appearing in between the words, "schedule III" and punctuation mark ".", the following shall be substituted, namely:-
"except,-
 - (a) the value of activities or transactions specified in paragraph 5 of the said Schedule; and
 - (b) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.";
- (ii) in sub-section (5), after clause (f), the following clause shall be inserted, namely:-
"(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;"

Central Act
18 of 2013

Amendment of
section 23

6.

In the principal Act, in section 23, for sub-section (2), the following shall be substituted, namely:-

- (i) "(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, of the Act the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be mentioned, therein, specify the category of persons who may be exempted from obtaining registration under this Act."
- (ii) It shall be deemed to have come into force on first day of July, 2017."

Amendment of
section 24

7.

In the principal Act, in section 24, —

- (a) in clause (xi), the word "and" occurring at the end, shall be omitted;
- (b) after clause (xi), the following new clause shall be inserted, namely:-

"(xia) every person supplying online money gaming from a place outside India to a person in India; and".

- Amendment of section 30 8. In the principal Act, in section 30, in sub-section (1),
- (i) in sub-section (1), in fourth line, for the words "the prescribed manner within thirty days from the date of service of the cancellation order.", appearing in between the words "registration in" and punctuation mark ":", the words "such manner, within such time and subject to such conditions and restrictions, as may be prescribed." shall be substituted;
- (ii) the proviso shall be deleted.
- Amendment of section 37 9. In the principal Act, in section 37, after sub-section (4), the following new sub-section shall be inserted, namely:-
- "(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) above for a tax period after the expiry of a period of three years from the due date of furnishing the said details:
- 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 for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details."
- Amendment of section 39 10. In the principal Act, in section 39, after sub-section (10), the following new sub-section shall be inserted, namely:—
- "(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:
- 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 for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return."
- Amendment of section 44 11. In the principal Act, in section 44, the existing provision shall be numbered as sub-section (1) and thereafter a new sub-section (2) shall be inserted, namely:—
- "(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) above for a financial

year after the expiry of a period of three years from the due date of furnishing the said annual return :

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”.

Amendment of Section 52 12. In the principal Act, in section 52, after sub-section (14), the following new sub-section shall be inserted, namely:-

“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

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 an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”.

Amendment of section 54 13. In the principal Act, in section 54, in sub-section (6), the words “excluding the amount of input tax credit provisionally accepted,” appearing in between the word “so claimed” and “in such” shall be deleted.

Amendment of section 56 14. In the principal Act, in section 56, in sixth line for the words “from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax”, appearing in between the word “refund” and punctuation mark “:” the words “for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed” shall be substituted

Amendment of section 62 15. In the principal Act, in section 62, in sub-section (2),
(i) in first line, for the words “thirty days”, appearing in between the words, “within” and “of the” the words “sixty days” shall be substituted;
(ii) for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:-

“Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), above he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.”.

- Amendment of section 109
16. In the principal Act, for section 109, the following shall be substituted, namely:—
 “Constitution of Appellate Tribunal and Benches. 109 Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.”.
- Omission of sections 110 and 114
17. In the principal Act, section 110 and section 114 shall be omitted.
- Amendment of section 117
18. In the principal Act, in section 117, —
 (i) in sub-section (1), and sub-section (5), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted;
 (ii) in sub-section (5), in clauses (a) and (b), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted.
- Amendment of section 118
19. In the principal Act, in section 118, in sub-section (1), in clause (a), in first line, for the words “National Bench or Regional Bench”, appearing in between the words, the words “by the” and “of the”, the words “Principal Bench” shall be substituted.
- Amendment of section 119
20. In the principal Act, in section 119, —
 (i) in third line, for the words “National or Regional Benches”, appearing in between the word “by the” and “of the” the words “Principal Bench” shall be substituted;

Central Act
No 2017

- (ii) in fifth line, for the words "State Bench or Area Benches", appearing in between the word "by the" and "of the" the words "State Benches" shall be substituted.

Amendment of section 122

21. In the principal Act, in section 122, after sub-section (1A), the following new sub-section shall be inserted, namely:—

“(1B) Any electronic commerce operator who—

- (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;
- (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or
- (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”.

Amendment of section 132

22. In the principal Act, in section 132, in sub-section (1),

- (i) clauses (g), (j) and (k) shall be omitted;
- (ii) in clause (l), in second line, for the words, brackets and letters "clauses (a) to (k)", the words, brackets and letters "clauses (a) to (f) and clauses (h) and (i)" shall be substituted;
- (iii) in clause (iii), in first line, for the words "any other offence", appearing in between the words, "case of" and "where the" the words, brackets and letter "an offence specified in clause (b)," shall be substituted;
- (iv) in clause (iv), in second line, the words, brackets and letters "or clause (g) or clause (j)" shall be omitted.

Amendment of section 138

23. In the principal Act, in section 138,—

- (i) in sub-section (1), in the first proviso,—
 - (a) for clause (a), the following shall be substituted, namely:-

- “(a) person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;”;
- (b) clause (b) shall be omitted;
- (c) for clause (c), the following shall be substituted, namely:—
“(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;”;
- (d) clause (e) shall be omitted;
- (ii) in sub-section (2), for the words “ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher”, appearing in between the words “less than” and punctuation mark “.” the words “twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved” shall be substituted.

Insertion of new section 158A

24. In the principal Act, after section 158, the following new section shall be inserted, namely:—

“Consent based sharing of information furnished by taxable person. 158.(1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:

- (a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;
- (b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;
- (c) such other details as may be prescribed.

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- (2) For the purposes of sharing details under sub-section (1), above the consent shall be obtained, from,-
 - (a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and
 - (b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient,
- (3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return."

Amendment of Schedule III 25. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted.

Transitory provision 26. The amendment made under this Act shall be without prejudice to the provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

Repeal and Savings 27. (1) The Assam Goods and Services Tax (Amendment) Ordinance, 2023 is hereby repealed.
 (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date on which the said Ordinance came into force.

**Assam
Ordinance
No V of
2023**

Signature

STATEMENT OF OBJECTS AND REASONS

The Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) provides for levy and collection of tax on *intra-State* supply of goods or services or both by the Government of Assam and is effective w.e.f 1st of July, 2017.

Based on the recommendation of GST Council certain changes were incorporated in the Central Goods and Services Tax Act, 2017 through the Finance Act, 2023 which got the Presidential assent on 31st March, 2023 [Finance Act, 2023 (No. 8 of 2023)]. Further, the GST Council in its 50th and 51st meetings considered representation from various associations on the issues regarding taxability of Casinos, Horse Racing and Online Gaming and recommended to make certain amendments in the GST Laws to induce clarity regarding their taxability. Accordingly, certain changes were incorporated in the Central Goods and Services Tax Act, 2017 through the Central Goods and Services Tax (Amendment) Act, 2023 which got the Presidential assent on 18th August, 2023 [Central Goods and Services Tax (Amendment) Act, 2023 (No. 30 of 2023)].

GST Council has requested to have the requisite changes and modifications be made in the respective GST laws, so that uniformity of decision and applicability is maintained. Accordingly, the State of Assam is required to make *pari-materia* changes in the State GST Act corresponding to the change made in the Central Goods and Services Tax Act, 2017 wherever applicable. As the Assam Legislative Assembly was not in session, amendment which were incorporated in the Central Goods and Services Act, 2017 through the Finance Act, 2023 were incorporated in the Assam Goods and Services Tax Act, 2017 through promulgation of an Ordinance [**Assam Ordinance No. V of 2023; The Assam Goods and Services Tax (Amendment) Ordinance, 2023**].

The proposed Assam Goods and Services Tax (Amendment) Bill, 2023, *inter alia*, provides to—

- (i) to amend section 2 of the Assam Goods and Services Tax Act in order to define the expressions "online gaming", "online money gaming", "specified actionable claim" and "virtual digital asset" and also to insert a proviso in the definition of "supplier" to provide clarity regarding "supplier" in case of supply of "specified actionable claim";
- (ii) to amend clause (d) of sub-section (2) and clause (c) of sub-section (2A) in section 10 of the Assam Goods and Services Tax Act so as to remove the restriction imposed on registered persons engaged in

supplying goods through electronic commerce operators from opting to pay tax under the composition levy.

- (iii) to amend second and third provisos to sub-section (2) of section 16 of the Assam Goods and Services Tax Act to align the said sub-section with the return filing system provided in the said Act.
- (iv) to amend *Explanation* to sub-section (3) of section 17 of the Assam Goods and Services Tax Act so as to restrict availment of input tax credit in respect of certain transactions specified in clause (a) of paragraph 8 of Schedule III of the said Act, as may be provided by rules, by including the value of such transactions in the value of exempt supply.

It also seeks to amend sub-section (5) so as to provide that input tax credit shall not be available in respect of goods or services or both received by a taxable person which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013.

- (v) to substitute, with effect from the 1st day of July, 2017, section 23 of the Assam Goods and Services Tax Act relating to persons not liable for registration so as to provide overriding effect to the said section over sub-section (1) of section 22 and section 24 of the said Act.
- (vi) to insert a new clause in section 24 of the Act, to provide for mandatory registration of the person for supplying online money gaming, from a place outside India to a person in India.
- (vii) to amend sub-Section (1) of section 30 of the Assam Goods and Services Tax Act which relates to revocation of cancellation of registration. Now, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in such manner, within such time and subject to such conditions and restrictions as may be prescribed.
- (viii) to insert a new sub-section (5) in section 37 of the Assam Goods and Services Tax Act so as to provide a time limit of three years upto which the details of outward supplies under sub-section (1) of the said section for a tax period can be furnished by a registered person. It further seeks to empower the Government, on the recommendation of the Council, to extend by notification, the said time limit for a

registered person or a class of registered persons, subject to certain conditions and restrictions.

- (ix) to insert a new sub-section (11) in section 39 of the Assam Goods and Services Tax Act so as to provide a time limit of three years upto which the return for a tax period can be furnished by a registered person. It further seeks to empower the Government, on the recommendation of the council, to extend by notification, the said time limit for a registered person or a class of registered persons, subject to certain conditions and restrictions.
- (x) to insert a new sub-section (2) in section 44 of the Assam Goods and Services Tax Act so as to provide a time limit of three years upto which the annual return under sub-section (1) of the said section for a financial year can be furnished by a registered person. It further seeks to empower the Government, on the recommendation of the Council, to extend by notification, the said time limit for a registered person or a class of registered persons, subject to certain conditions and restrictions.
- (xi) to insert a new sub-section (15) in section 52 of the Assam Goods and Services Tax Act so as to provide a time limit of three years upto which the statement under sub-section (4) of the said section for a month can be furnished by an electronic commerce operator. It further seeks to empower the Government, on the recommendation of the Council, to extend by notification, the said time limit for an operator or a class of operators, subject to certain conditions and restrictions.
- (xii) to amend sub-section (6) of section 54 of the Assam Goods and Services Tax Act by removing reference to the provisionally accepted input tax credit so as to align the same with the present scheme of availment of self-assessed input tax credit as per sub-section (1) of section 41 of the said Act.
- (xiii) to amend section 56 of the Assam Goods and Services Tax Act so as to provide by rules the manner of computation of period of delay for calculation of interest on delayed refunds.
- (xiv) to amend Sub-Section (2) of section 62 of the Assam Goods and Services Tax Act i.e. Assessment of unregistered persons, so as to provide the time period of 60 days instead of 30 days, for furnishing return Form GSTR 3B or Form GSTR 10 (Final Return) where the

proper officer has assessed tax liability on best judgment assessment basis.

- (xv) to substitute Section 109 of the Assam Goods and Services Tax Act whereby the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act shall also be the Appellate Authority for the State.
- (xvi) to delete Section 110 and Section 114 of the Assam Goods and Services Tax Act.
- (xvii) to amend Section 117 of the Assam Goods and Services Tax Act whereby for the word "State Bench or Area Benches", the words "State Benches" has been substituted.
- (xviii) to amend Section 118 of the Assam Goods and Services Tax Act whereby for the word "National Bench or Regional Bench", the words "Principal Bench" has been substituted.
- (xix) to amend Section 119 of the Assam Goods and Services Tax Act whereby for the word "National Bench or Regional Bench", the words "Principal Bench" has been substituted and for the word "State Bench or Area Benches", the words "State Benches" has been substituted.
- (xx) to insert a new sub-section (1B) in section 122 of the Assam Goods and Services Tax Act so as to provide for penal provisions applicable to electronic commerce operators in case of contravention of provisions relating to supplies of goods or services made through them by unregistered persons or composition taxpayers.
- (xxi) to amend sub-section (1) of section 132 of the Assam Goods and Services Tax Act so as to decriminalise offences specified in clauses (g), (j) and (k) of the said sub-section and to increase the monetary threshold from one hundred lakh rupees to two hundred lakh rupees for launching prosecution for the offences under the said Act, except for the offences related to issuance of invoices without supply of goods or services or both.
- (xxii) to amend first proviso to sub-section (1) of section 138 of the Assam Goods and Services Tax Act so as to exclude the persons involved in offences relating to issuance of invoices without supply of goods or services or both from the option of compounding of the offences under the said Act.

It further seeks to amend sub-section (2) so as to rationalise the amount for compounding of various offences by reducing the minimum as well as maximum amount for compounding.

- (xxiii) to insert a new section 158A in the Assam Goods and Services Tax Act so as to provide for the manner and conditions for sharing of the information furnished by the registered person in his application for registration or in his return filed or in his statement of outward supplies, or the details uploaded by him for generation of electronic invoice or E-way bill or any other details, as may be provided by rules, on the common portal with such other systems, as may be notified.
- (xxiv) to substitute "specified actionable claim" in paragraph 6 of Schedule III of the Act, for the present entries "lottery, betting and gambling", so as to provide clarity regarding taxability of actionable claims involved in or by way of casinos, horse racing and online gaming;
- (xxv) to repeal the Assam Goods and Services Tax (Amendment) Ordinance, 2023 (Assam Ordinance No. V of 2023) published in the Assam Gazette Extraordinary *vide* Notification No. LGL.179/2017/178 dated 5th July, 2023.

2. The Bill seeks to achieve the above objectives.

DISPUR;

The 9th September, 2023.

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Smti. Ajanta Neog,
(Minister, Finance)

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Shri Hemen Das,
Principal Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The proposed changes would not involve any additional expenditure as the same will be administered by the existing staff.

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Smti. Ajanta Neog,
(Minister, Finance)

MEMORANDUM OF DELEGATED LEGISLATION

The Government does not propose to delegate any legislation powers to any agency subordinate to it in the Bill.

Ajanta Neog

Smti. Ajanta Neog,
(Minister, Finance)

Amendments to Assam GST Act, 2017
[Assam Goods and Services Tax (Amendment) Bill, 2023]

Sl. No.	Section	Assam GST Act (Pre Amendment)	Assam GST Act (Post Amendment)
1 <i>Clause-2</i>	2	<p>Section 2. Definitions -</p> <p>.....</p> <p>(80) "notification" means a notification published in the Official Gazette and the expressions "notify" and "notified" shall be construed accordingly;</p> <p>(81) "other territory" includes territories other than those comprising in a State and those referred to in sub-clauses (a) to (e) of clause (114) ;</p> <p>.....</p> <p>(102) "services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;</p> <p><i>Explanation</i> .- For the removal of doubts, it is hereby clarified that the expression "services" includes facilitating or arranging transactions in securities;</p> <p>(103) "State" means the State of Assam;</p> <p>.....</p> <p>(105) "supplier" in relation to any goods or services or both,</p>	<p>Section 2. Definitions -</p> <p>.....</p> <p>(80) "notification" means a notification published in the Official Gazette and the expressions "notify" and "notified" shall be construed accordingly;</p> <p>(80a) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;</p> <p>(80b) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;</p> <p>(81) "other territory" includes territories other than those comprising in a State and those referred to in sub-clauses (a) to (e) of clause (114) ;</p> <p>.....</p> <p>(102) "services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency</p>

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	<p>shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;</p> <p>.....</p> <p>(117) "valid return" means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full;</p> <p>(118) "voucher" means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services or both and where the goods or services or both to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;</p> <p>.....</p>	<p>or denomination, to another form, currency or denomination for which a separate consideration is charged;</p> <p><i>Explanation</i> .- For the removal of doubts, it is hereby clarified that the expression "services" includes facilitating or arranging transactions in securities;</p> <p>(102a) "specified actionable claim" means the actionable claim involved in or by way of—</p> <ul style="list-style-type: none"> (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming; <p>(103) "State" means the State of Assam;</p> <p>.....</p> <p>(105) "supplier" in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied :</p> <p style="text-align: center;">Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or</p>
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			<p>through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;</p> <p>.....</p> <p>(117) "valid return" means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full;</p> <p>(117A) "virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961;</p> <p>(118) "voucher" means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services or both and where the goods or services or both to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;</p> <p>.....</p>
2 <i>Clause-3</i>	10	<p>Section 10. Composition levy</p> <p>(2) The registered person shall be eligible to opt under sub-section (1), if :-</p> <p>.....</p> <p>(d) he is not engaged in making any supply of goods or</p>	<p>Section 10. Composition levy</p> <p>(2) The registered person shall be eligible to opt under sub-section (1), if :-</p> <p>.....</p> <p>d) he is not engaged in making any supply of services through an</p>

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		<p>services through an electronic commerce operator who is required to collect tax at source under section 52;</p> <p>.....</p> <p>(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 did not exceed 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 State or turnover in Union territory, if he is not-</p> <p>.....</p> <p>(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 ;</p>	<p>electronic commerce operator who is required to collect tax at source under section 52;</p> <p>.....</p> <p>(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 did not exceed 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 State or turnover in Union territory, if he is not-</p> <p>.....</p> <p>(c) engaged in making any supply of services through an electronic commerce operator who is required to collect tax at source under section 52 ;</p>
3	16	<p>Section 16. Eligibility and conditions for taking input tax credit.-</p> <p>.....</p> <p>(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-</p> <p>.....</p> <p>Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be</p>	<p>Section 16. Eligibility and conditions for taking input tax credit.-</p> <p>.....</p> <p>(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-</p> <p>.....</p> <p>Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:</p>

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		<p>entitled to take credit upon receipt of the last lot or instalment:</p> <p>Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed :</p> <p>Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.</p>	<p>Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be paid by him along with interest payable under section 50, in such manner as may be prescribed :</p> <p>Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him to the supplier of the amount towards the value of supply of goods or services or both along with tax payable thereon.</p>
<p style="text-align: center;">4 <i>Clause-5</i></p>	<p style="text-align: center;">17</p>	<p>Section 17. Apportionment of credit and blocked credits.-</p> <p>(3) The value of exempt supply under sub-section (2) shall be such as may be prescribed, and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II , sale of building.</p> <p>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;</p> <p>.....</p> <p>(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18 , input tax credit shall not be available in respect of the following, namely:-</p>	<p>Section 17. Apportionment of credit and blocked credits.-</p> <p>(3) The value of exempt supply under sub-section (2) shall be such as may be prescribed, and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II , sale of building.</p> <p>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,—</p> <p>(a) the value of activities or transactions specified in paragraph 5 of the said Schedule; and</p> <p>(b) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.</p> <p>.....</p>

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		<p>.....</p> <p>(f) goods or services or both received by a non-resident taxable person except on goods imported by him;</p>	<p>(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18 , input tax credit shall not be available in respect of the following, namely:-</p> <p>.....</p> <p>(f) goods or services or both received by a non-resident taxable person except on goods imported by him;</p> <p>(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;</p>
5 <i>Clause-6</i>	23	<p>Section 23. Persons not liable for registration.-</p> <p>.....</p> <p>(2) The Government may, on the recommendations of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.</p>	<p>Section 23. Persons not liable for registration.-</p> <p>.....</p> <p>(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.</p>
6 <i>Clause-7</i>	24	<p>Section 24. Compulsory registration in certain cases.-</p> <p>Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,-</p> <p>.....</p> <p>(xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and</p>	<p>Section 24. Compulsory registration in certain cases.-</p> <p>Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,-</p> <p>.....</p> <p>(xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person;</p>

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		(xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.	(xia) every person supplying online money gaming from a place outside India to a person in India; and (xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.
7 <i>Clause-8</i>	30	<p>Section 30. Revocation of cancellation of registration.-</p> <p>(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order:</p> <p>Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,-</p> <p>(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;</p> <p>(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).</p>	<p>Section 30. Revocation of cancellation of registration.-</p> <p>(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in such manner, within such time and subject to such conditions and restrictions, as may be prescribed.</p>
8 <i>Clause-9</i>	37	<p>Section 37. Furnishing details of outward supplies.-</p> <p>.....</p> <p>(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:</p> <p>Provided that the Government may, on the</p>	<p>Section 37. Furnishing details of outward supplies.-</p> <p>.....</p> <p>(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:</p> <p>Provided that the Government may, on the recommendations of</p>

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		<p>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 sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods</p>	<p>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 sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods</p> <p>(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:</p> <p>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 for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.</p>
<p>9 <i>Clause-10</i></p>	39	<p>Section 39. Furnishing of returns.- </p> <p>(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:</p> <p>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</p>	<p>Section 39. Furnishing of returns.- </p> <p>(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:</p> <p>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.</p>

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		<p>details of outward supplies under sub-section (1) of section 37 for the said tax period.</p>	<p>(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:</p> <p>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 for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.</p>
<p>10 <i>Clause-11</i></p>	<p>44</p>	<p>Section 44. Annual return. -</p> <p>Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed :</p> <p>Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:</p> <p>Provided further that nothing contained in this 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</p>	<p>Section 44. Annual return. -</p> <p>(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed :</p> <p>Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:</p> <p>Provided further that nothing contained in this 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.</p>

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		in force.	<p>(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:</p> <p>Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.</p>
11 Clause-12	52	<p>Section 52. Collection of tax at source.-</p> <p>(14) Any person who fails to furnish the information required by the notice served under sub-section (12) shall, without prejudice to any action that may be taken under section 122, be liable to a penalty which may extend to twenty-five thousand rupees.</p> <p>Explanation . -For the purposes of this section, the expression "concerned supplier" shall mean the supplier of goods or services or both making supplies through the operator.</p>	<p>Section 52. Collection of tax at source.-</p> <p>(14) Any person who fails to furnish the information required by the notice served under sub-section (12) shall, without prejudice to any action that may be taken under section 122, be liable to a penalty which may extend to twenty-five thousand rupees.</p> <p>Explanation . -For the purposes of this section, the expression "concerned supplier" shall mean the supplier of goods or services or both making supplies through the operator.</p> <p>(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:</p> <p>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 an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.</p>

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<p style="text-align: center;">12 <i>Clause-13</i></p>	<p style="text-align: center;">54</p>	<p>Section 54. Refund of tax.- (6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as may be notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety per cent. of the total amount so claimed, excluding the amount of input tax credit provisionally accepted, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.</p>	<p>Section 54. Refund of tax.- (6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as may be notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety per cent. of the total amount so claimed, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.</p>
<p style="text-align: center;">13 <i>Clause-14</i></p>	<p style="text-align: center;">56</p>	<p>Section 56. Interest on delayed refunds.- If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate not exceeding six per cent. as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax:</p>	<p>Section 56. Interest on delayed refunds.- If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate not exceeding six per cent. as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed:</p>
<p style="text-align: center;">14 <i>Clause-15</i></p>	<p style="text-align: center;">62</p>	<p>Section 62. Assessment of non-filers of returns.- (2) Where the registered person furnishes a valid return within thirty days of the service of the assessment order</p>	<p>Section 62. Assessment of non-filers of returns.- (2) Where the registered person furnishes a valid return within sixty days of the service of the assessment order under sub-section (1), the</p>

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		under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.	said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue : Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.
15 <i>Clause-16</i>	109	Section 109. Constitution of Appellate Tribunal and Benches thereof.- (1). Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act. (2). The constitution and jurisdiction of the State Bench and Area Benches located in the State shall be in accordance with the provisions of the section 109 of the Central Goods and Services Tax Act or the rules made thereunder.	Section 109. Constitution of Appellate Tribunal and Benches thereof.- Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.
16 <i>Clause-</i>	110 and 114	Section 110. President and Members of Appellate Tribunal, their qualification, appointment, conditions of	Section 110.Omitted.... Section 114. Omitted....

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17		<p>service, etc.- Section 114. Financial and administrative powers of President.-</p>	
<p>17 Clause-18</p>	117	<p>Section 117. Appeal to High Court.- (1) Any person aggrieved by any order passed by the State Bench or Area Benches of the Appellate Tribunal may file an appeal to the High Court and the High Court may admit such appeal, if it is satisfied that the case involves a substantial question of law. (5) The High Court may determine any issue which- (a) has not been determined by the State Bench or Area Benches; or (b) has been wrongly determined by the State Bench or Area Benches, by reason of a decision on such question of law as herein referred to in sub-section (3).</p>	<p>Section 117. Appeal to High Court.- (2) Any person aggrieved by any order passed by the State Benches of the Appellate Tribunal may file an appeal to the High Court and the High Court may admit such appeal, if it is satisfied that the case involves a substantial question of law. (5) The High Court may determine any issue which- (a) has not been determined by the State Benches; or (b) has been wrongly determined by the State Benches, by reason of a decision on such question of law as herein referred to in sub-section (3).</p>
<p>18 Clause-19</p>	118	<p>Section 118. Appeal to Supreme Court. – (1) An appeal shall lie to the Supreme Court- (a) from any order passed by the National Bench or Regional Benches of the Appellate Tribunal; or</p>	<p>Section 118. Appeal to Supreme Court. – (1) An appeal shall lie to the Supreme Court- (a) from any order passed by the Principal Bench of the Appellate Tribunal; or</p>
<p>19 Clause-20</p>	119	<p>Section 119. Sums due to be paid notwithstanding appeal, etc.- Notwithstanding that an appeal has been preferred to the High Court or the Supreme Court, sums due to the</p>	<p>Section 119. Sums due to be paid notwithstanding appeal, etc.- Notwithstanding that an appeal has been preferred to the High Court or the Supreme Court, sums due to the Government as a result of an order passed by the Principal Bench of the Appellate Tribunal under</p>

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		Government as a result of an order passed by the National or Regional Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the State Bench or Area Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the High Court under section 117, as the case may be, shall be payable in accordance with the order so passed.	sub-section (1) of section 113 or an order passed by the State Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the High Court under section 117, as the case may be, shall be payable in accordance with the order so passed.
20 <i>Clause-21</i>	122	<p>Section 122. Penalty for certain offences.-</p> <p>(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.</p>	<p>Section 122. Penalty for certain offences.-</p> <p>(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.</p> <p>(1B) Any electronic commerce operator who—</p> <p>(i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;</p> <p>(ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or</p> <p>(iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,</p> <p style="text-align: right;">shall be liable to pay a penalty of ten thousand rupees, or an</p>

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			<p>amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.</p>
<p>21 <i>Clause-22</i></p>	<p>132</p>	<p>Section 132. Punishment for certain offences.- (1) Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences, namely:- (g) obstructs or prevents any officer in the discharge of his duties under this Act; (j) tampers with or destroys any material evidence or documents; (k) fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; (l) attempts to commit, or abets the commission of any of the offences mentioned in clauses (a) to (k) of this section, shall be punishable- (iii) in the case of any other offence where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to</p>	<p>Section 132. Punishment for certain offences.- (2) Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences, namely:- (g) Omitted (j) Omitted (k) Omitted (l) attempts to commit, or abets the commission of any of the offences mentioned in clauses (a) to (f) and clauses (h) to (i) of this section, shall be punishable- (iii) in the case of an offence specified in clause (b) where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to one year and with fine; (iv) in cases where he commits or abets the commission of an offence specified in clause (f), he shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.</p>

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		one year and with fine; (iv) in cases where he commits or abets the commission of an offence specified in clause (f) or clause (g) or clause (j), he shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.	
22 <i>Clause-23</i>	138	<p>Section 138. Compounding of offences.-</p> <p>(1) Any offence under this Act may, either before or after the institution of prosecution, be compounded by the Commissioner on payment, by the person accused of the offence, to the Central Government or the State Government, as the case be, of such compounding amount in such manner as may be prescribed :</p> <p>Provided that nothing contained in this section shall apply to-</p> <p>(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f) of sub-section (1) of section 132 and the offences specified in clause (l) which are relatable to offences specified in clauses (a) to (f) of the said sub-section;</p> <p>(b) a person who has been allowed to compound once in respect of any offence, other than those in clause (a), under this Act or under the provisions of any State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act or the Integrated Goods and Services Tax Act in respect of supplies of value exceeding one crore rupees;</p> <p>(c) a person who has been accused of committing an offence under this Act which is also an offence under any other law</p>	<p>Section 138. Compounding of offences.-</p> <p>(1) Any offence under this Act may, either before or after the institution of prosecution, be compounded by the Commissioner on payment, by the person accused of the offence, to the Central Government or the State Government, as the case be, of such compounding amount in such manner as may be prescribed :</p> <p>Provided that nothing contained in this section shall apply to-</p> <p>(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;</p> <p>(b) Omitted....</p> <p>(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;</p> <p>(d) a person who has been convicted for an offence under this Act by a court;</p> <p>(e) Omitted.....</p> <p>(2) The amount for compounding of offences under this section shall be such as may be prescribed, subject to the minimum amount not being less than twenty-five per cent. of</p>

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		<p>for the time being in force;</p> <p>(d) a person who has been convicted for an offence under this Act by a court;</p> <p>(e) a person who has been accused of committing an offence specified in clause (g) or clause (j) or clause (k) of subsection (1) of section 132 ;</p> <p>(2) The amount for compounding of offences under this section shall be such as may be prescribed, subject to the minimum amount not being less than ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher.</p>	<p>the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved.</p>
<p>23 Clause- 24</p>	<p>158A (New)</p>	<p>New Section</p>	<p>158A. Consent based sharing of information furnished by taxable person.-</p> <p>.(1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—</p> <p>(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section</p>

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			<p>44;</p> <p>(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;</p> <p>(c) such other details as may be prescribed.</p> <p>(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—</p> <p>(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and</p> <p>(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient, in such form and manner as may be prescribed.</p> <p>(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.</p>
<p align="center">24 <i>Clause-</i> 25</p>	<p align="center">Schedule III</p>	<p align="center">SCHEDULE III. [See section 7] ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY</p>	<p align="center">SCHEDULE III. [See section 7] ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY</p>

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	OF SERVICES	OF SERVICES
 6. Actionable claims, other than lottery, betting and gambling. 6. Actionable claims, other than specified actionable claims.