



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 289 Dispur, Thursday, 18th July, 2024, 27th Ashadha, 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX CUM  
COMMISSIONER OF TAXES :: ASSAM :: KAR BHAWAN

NOTIFICATION No. 53/2024-GST

The 15th July, 2024

**No. CT/GST-14/2017/350.-** In exercise of the powers conferred by the first proviso to section 44 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Principal Commissioner of State Tax, Assam, on the recommendations of the Council, is hereby pleased to exempt the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

This notification shall be deemed to have been issued on the 10th day of July, 2024.

**PALLAV GOPAL JHA,**  
Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati.