### PART IV

**Private Advertisements and Miscellaneous Notifications**
GOODS AND SERVICE TAXES DEPARTMENT

NOTIFICATION No. 1/2018-STATE TAX

No. CT/22046/2017-C1.

Thiruvananthapuram, 6th April 2018.

In exercise of the powers conferred by section 168 of the Kerala Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter in this notification referred to as the Act) read with sub-rule (5) of rule 61 of the Kerala State Goods and Services Tax Rule, 2017 the Commissioner of State Tax, on the recommendations of the Council, hereby specifies that the return in Form GSTR-3B for the month as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Month</th>
<th>Last date for filing of return in Form GSTR-3B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>April 2018</td>
<td>20th May, 2018</td>
</tr>
<tr>
<td>2</td>
<td>May 2018</td>
<td>20th June, 2018</td>
</tr>
<tr>
<td>3</td>
<td>June 2018</td>
<td>20th July, 2018</td>
</tr>
</tbody>
</table>

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

RAJAN N. KHOBRADE IAS,
Commissioner.

NOTIFICATION No. 2/2018-STATE TAX

No. CT/22046/2017-C1.

Thiruvananthapuram, 6th April 2018.

Sub:—Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117 (4) (b) (iii) of the Kerala State Goods and Service Tax Rules, 2017.

In exercise of the powers conferred by sub-clause (iii) of clause (b) of sub-rule (4) of rule 117 of the Kerala State Goods and Services Tax Rules, 2017 read with section 168 of the Kerala State Goods and Services Tax Act 2017, the Commissioner of State Tax, on the recommendations of the Council, hereby extends the period for furnishing the statement in Form GST TRAN-2 under sub-clause (iii) of clause (b) of sub-rule (4) of Rule 117 of the Kerala State Goods and Services Tax Rules, 2017 till the 30th day of June 2018.

RAJAN N. KHOBRADE IAS,
Commissioner.

COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

NOTIFICATIONS

(1)

No. Rect./201515/Electronics/2015 (Sl. No. 11 of 2013).

Gaz. No. 18/2018/DTP (Part IV).