NOTIFICATION
By the Commissioner of State Tax,
Gujarat State, Ahmedabad
Dated the 10th September, 2018.

Notification No.45/2018-State Tax

Gujarat Goods and Services Tax Act, 2017

No. GSL/S.168/B.1

In exercise of the powers conferred by section 168 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) read with sub-rule (5) of rule 61 of the Gujarat Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner of State Tax, on the recommendations of the Council, hereby makes the following amendments:

(i) in notification number 21/2017 – State Tax, published by the Commissioner of State Tax Notification No. GSL/GSTR-61/B.2 dated the 8th August, 2017, and

(ii) in notification number 56/2017 – State Tax, published by the Commissioner of State Tax Notification No. GSL/S.168/B.6 dated the 15th November, 2017, namely:

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:

“Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – State Tax, published vide Government Notification, Finance Department No.(GHN-74)GST-2018/S.148(7)-T11 dated the 6th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”

(P D Vala)
Commissioner of State Tax
Gujarat State, Ahmedabad