NOTIFICATION
By the Commissioner of State Tax,\nGujarat State, Ahmedabad
Dated the 22nd October, 2018

Notification No. 55/2018 – State Tax

No.GSL/S.168/B. 20

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 further amendments in notification of the Commissioner of State Tax No. GSL/S.168/B.14, Notification No.34/2018 – State Tax, dated the 10th August, 2018, namely:–

In the said notification in the first paragraph, after the third proviso, the following proviso shall be inserted, namely:–

“Provided also that the return in FORM GSTR-3B for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018.”.

This notification shall be deemed to have come into force with effect from 21st October, 2018.

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