In exercise of the powers conferred by section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017) read with sub-rule (5) of rule 61 of the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Chief Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification issued vide CCTs Ref.in CCW/GST/74/2015 Dt.10.08.2018, as subsequently notified, namely:

In the said notification in the first paragraph, after the Second 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.”

Chief Commissioner (State Tax)