2. Payment of taxes for discharge of tax liability as perFORM 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 maybe, 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.

By order and in the name of the Governor of Chhattisgarh,
A. P. TRIPATHI, Special Secretary.