In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017) (hereinafter referred to as the said Ordinance) and in supercession of notification No. 10/2017-State Tax, dated the 4th October, 2017, except as respects things done or omitted to be done before such supercession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act read with rule 65 of the Kerala Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017 and September, 2017 till the 15th day of November, 2017.