ORDER
No. 1/2018-Puducherry GST

Subject: Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Puducherry Goods and Services Tax Rules, 2017, read with section 168 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby extends the period for furnishing
the statement in FORM GST TRAN-2 under sub-clause (iii) of clause (b) of sub-rule (4) of rule 117 of the Puducherry Goods and Services Tax Rules, 2017 till the 30th day of June, 2018.

G. Srinivas,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F. No.3240/CTD/GST/2018/1.
Puducherry, dated 29th March 2018.

NOTIFICATION

In exercise of the powers conferred by section 168 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as the Act), read with sub-rule (5) of rule 61 of the Puducherry Goods and Services Tax Rules, 2017, the Commissioner of State Tax, Puducherry on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B for the months as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Month</th>
<th>Last date for filing of return in FORM GSTR-3B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>April, 2018</td>
<td>20th May, 2018</td>
</tr>
<tr>
<td>2</td>
<td>May, 2018</td>
<td>20th June, 2018</td>
</tr>
<tr>
<td>3</td>
<td>June, 2018</td>
<td>20th July, 2018</td>
</tr>
</tbody>
</table>

2. Payment of taxes for discharge of tax liability as per FORM 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, the case may be, 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.

G. Srinivas,
Commissioner of State Tax.
GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT


Puducherry, dated 29th March 2018.

NOTIFICATION

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as "said Rules"), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, do hereby notifies that e-way bill under rule 138 of the said rules is not required to be generated in case of intra-State movement of any goods, of any value, within the areas covered under the Union territory of Puducherry.

2. This notification shall come into force with effect from the 1st day of April, 2018.

G. SRINIVAS,
Commissioner of State Tax.

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