GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT


Puducherry, dated 12th September 2018.

NOTIFICATION

In exercise of the powers conferred by sub-rule (5) of rule 61 of the Puducherry Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), 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 makes the following amendments-

(i) in notification issued in F.No. 3240/CTD/GST/2017, dated the 08th August, 2017 published in the Gazette of Puducherry, Extraordinary Part-I, No. 129, dated the 08th August, 2017; and

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:-

"Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification issued vide G.O. Ms. No. 39, dated the 10th August, 2018 published in the Gazette of Puducherry, Extraordinary Part-I, No. 111, dated the 10th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.".

G. Srinivas,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT


Puducherry, dated 12th September 2018.

NOTIFICATION

In exercise of the powers conferred by sub-rule (5) of rule 61 of the Puducherry Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), 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 makes the following amendments-

(i) in notification issued in F.No. 3240/CTD/GST/2017/4, dated the 19th September, 2017 published in the Gazette of Puducherry, Extraordinary Part-I, No. 144, dated the 19th September, 2017; and

(ii) in notification issued in F.No. 3240/CTD/GST/2018/1, dated the 29th March, 2018 published in the Gazette of Puducherry, Extraordinary Part-I, No. 44, dated the 29th March, 2018, namely:-

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:-

"Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification issued vide G.O. Ms. No. 39, dated the 10th August, 2018 published in the Gazette of Puducherry, Extraordinary Part-I, No. 111, dated the 10th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.".

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

F. No. 3240/CTD/GST/2018/11.

Puducherry, dated 12th September 2018.

NOTIFICATION

In exercise of the powers conferred by sub-rule (5) of rule 61 of the Puducherry Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), 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 makes the following further amendments in the notification issued in F.No. 3240/CTD/GST/2017/6, dated the 10th August, 2018 published in the Gazette of Puducherry, Extraordinary Part-I, No. 109, dated the 10th August 2018, namely:-

2. In the said notification in the first paragraph, after the second proviso, the following proviso shall be inserted, namely:-

"Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification issued vide G.O. Ms. No. 39, dated the 10th August, 2018 published in the Gazette of Puducherry, Extraordinary Part-I, No. 111, dated the 10th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018."

G. SRINIVAS,
Commissioner of State Tax.