GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2018/12.

Puducherry, the 23rd October 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 Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby makes the following further amendment in the notification issued vide F.No. 3240/CTD/GST/2017/6, dated the 10th August, 2018 published in the Gazette of Puducherry, Extraordinary Part-1, No. 109, dated the 10th August, 2018, namely:-

In the said notification in the first paragraph, after the third 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 day of October, 2018.".

L. KUMAR,
Commissioner of State Tax.