GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT


NOTIFICATION

In exercise of the powers conferred by sub-rule (5) of rule 61 of the Puducherry Goods and Services Tax Rules, 2017, read with section 168 of the Puducherry Goods and Services Act, 2017 (Act No. 6 of 2017) and the notification issued vide F.No. 3240/CTD/GST/2017, dated 8th August, 2017 published in the Gazette of Puducherry, Extraordinary, Part-I, No. 129, dated 08th August, 2017, the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby specifies that the return for the month as specified in column (2) of the Table below shall be furnished in Form GSTR-3B electronically through the common portal on or before the last dates as specified in the corresponding entry in column (3) of the said Table, namely:-
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 said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later that the last date, as detailed in column (3) of the said Table, on which he is required to furnish the said return.

**G. Srinivas,**
Commissioner of State Tax, Puducherry.