



# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry The Gazette of Puducherry

### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற  
வெளியீடு

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#### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2020/7.

Puducherry, dated 20th July 2020.

#### NOTIFICATION

In exercise of the powers conferred by section 168 of the Puducherry Goods and Services Act, 2017 (Act No. 6 of 2017), read with 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), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification issued *vide* F.No. 3240/CTD/GST/2020/4, dated the 15th April, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 62, dated the 15th April, 2020, namely:—

In the said notification, in the first paragraph, after the third proviso, the following provisos shall be inserted, namely:—

“Provided also that, for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, the return in FORM GSTR-3B of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 1st day of October, 2020.”.

**L. KUMAR,**  
Commissioner of State Tax.

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