



# 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

Publiée par  
Autorité

Published by  
Authority

விலை : ₹ 2-00

Prix : ₹ 2-00

Price : ₹ 2-00

எண்	புதுச்சேரி	வியாழக்கிழமை	2020 ௧௩	மார்ச் ௧௩	5 ௨
No. } 43	Poudouchéry	Jeudi	5	Mars	2020 (15 Phalguna 1941)
No. }	Puducherry	Thursday	5th	March	2020

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2020/1.

Puducherry, dated 05th March 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/2019/6, dated 18th October, 2019 published in the Gazette of Puducherry, Extraordinary Part I, No. 194, dated the 21st October, 2019, namely:-

In the said notification,

(a) in the first paragraph, the following proviso shall be inserted with effect from the 20th day of December, 2019, namely:-

“Provided that the return in FORM GSTR-3B of the said rules for the month of November, 2019 shall be furnished electronically through the common portal, on or before the 23rd December, 2019.”.

(b) after the first proviso so inserted above, the following proviso shall be inserted with effect from the 3rd day of February, 2020, namely:-

“Provided further that the return in FORM GSTR-3B of the said rules for the month, the return in FORM GSTR-3B of the said rules for the months of January, 2020, February, 2020 and March, 2020 for the taxpayers having an aggregate turnover of up to rupees five crore in the previous financial year shall be furnished electronically through the common portal, on or before the 22nd February, 2020, 22nd March, 2020 and 22nd April, 2020, respectively.”.

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

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