



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
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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2020/5.

Puducherry, the 6th May 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 first proviso, the following provisos shall be inserted, namely:-

“Provided further that, for taxpayers having an aggregate turnover of more than five crore rupees in the previous financial year, the return in FORM GSTR-3B of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th day of June, 2020.

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 May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020.”.

L. KUMAR,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2020/6.

Puducherry, the 6th May 2020.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 44 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) [hereafter in this notification referred to as the said Act], read with rule 80 of the Puducherry Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), and in supersession of notification issued *vide* F.No. 3240/CTD/GST/2020/2, dated the 15th April, 2020 published in the Gazette of Puducherry, Extraordinary Part-I, No. 62, dated the 15th April, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby extends the time-limit for furnishing of the annual return specified under section 44 of the said Act, read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till the 30th September, 2020.

L. KUMAR,
Commissioner of State Tax.

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