



# 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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No. } 159	Poudouchéry	Jeudi	29	Octobre	2020 (7 Kartika 1942)
No. }	Puducherry	Thursday	29th	October	2020

#### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2020/8.

Puducherry, the 28th October 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), read with rule 80 of the Puducherry Goods and Services Tax Rules, 2017, 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/2020/6, dated the 6th May, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 72, dated the 6th May, 2020, namely:-

In the said notification, for the figures, letters and word "30th September, 2020", the figures, letters and word "31st October, 2020", shall be substituted.

L. KUMAR,  
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES DEPARTMENT

*F.No. 3240/CTD/GST/2020/9.*

*Puducherry, the 28th October 2020.*

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, read with section 168 of the Puducherry Goods and Services Tax 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 extends the time-limit for furnishing the details of outward supplies in FORM GSTR-I of the Puducherry Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021 till the eleventh day of the month succeeding such month.

2. The time-limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

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

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GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES DEPARTMENT

*F.No. 3240/CTD/GST/2020/10.*

*Puducherry, the 28th October 2020.*

NOTIFICATION

In exercise of the powers conferred by section 168 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 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 specifies that the return in FORM GSTR-3B of the said rules for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

Provided that, for tax payers 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 months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month.

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B—  
Every registered person furnishing the return in FORM GSTR-3B of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

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

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GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES DEPARTMENT**

*F.No. 3240/CTD/GST/2020/11.*

*Puducherry, the 28th October 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), read with rule 80 of the Puducherry Goods and Services Tax Rules, 2017, 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/2020/6, dated the 6th May, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 72, dated the 6th April, 2020, namely:-

In the said notification, for the figures, letters and word “31st October, 2020”, the figures, letters and word “31st December, 2020, shall be substituted.

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