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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/2025/1.

Puducherry, dated 20th January 2025.

NOTIFICATION

In exercise of the powers conferred by the first 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), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby makes the following further amendment in the notification issued *vide* F.No. 3240/CTD/GST/2024/1, dated the 18th April, 2024 published in the Gazette of Puducherry, Extraordinary Part-I, No. 69, dated 24th April, 2024, namely:-

In the said notification, after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that the time-limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025.”

2. This notification shall be deemed to have been come into force with effect from the 10th day of January, 2025.

L. MOHAMED MANSOOR,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2025/2.

Puducherry, dated 20th January 2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby extends the time-limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons, as specified under—

(i) sub-section (1) of section 39, for the month of December, 2024, till twenty-second day of January, 2025:

(ii) proviso to sub-section (1) of section 39, for the quarter of October, 2024 to December, 2024, for the class of registered persons mentioned in column (2) of the Table given below, till the date mentioned in the corresponding entry in column (3) of the said Table, namely:—

TABLE

| Sl. No. | Class of registered persons | Due Date |
|---------|--|-------------------------------------|
| (1) | (2) | (3) |
| 1. | Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep. | Twenty-fourth day of January, 2025. |

| (1) | (2) | (3) |
|-----|--|------------------------------------|
| 2. | Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. | Twenty-sixth day of January, 2025. |

2. This notification shall be deemed to have been come into force with effect from the 10th day of January, 2025.

L. MOHAMED MANSOOR,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2025/3.

Puducherry, dated 20th January 2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby extends the time-limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, under sub-section (5) of section 39 of the said Act read with rule 63 of the Puducherry Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 15th day of January, 2025.

2. This notification shall be deemed to have been come into force with effect from the 10th day of January, 2025.

L. MOHAMED MANSOOR,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2025/4.

Puducherry, dated 20th January 2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby extends the time-limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act read with rule 65 of the Puducherry Goods and Services Tax Rules, 2017, for the month of December, 2024 till the 15th day of January, 2025.

2. This notification shall be deemed to have been come into force with effect from the 10th day of January, 2025.

L. MOHAMED MANSOOR,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2025/5.

Puducherry, dated 20th January 2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby extends the time-limit for furnishing the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act, in FORM GSTR-7 under sub-section (3) of section 39 of the said Act read with rule 66 of the Puducherry Goods and Services Tax Rules, 2017, for the month of December, 2024, till the 12th day of January, 2025.

2. This notification shall be deemed to have been come into force with effect from the 10th day of January, 2025.

L. MOHAMED MANSOOR,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F.No. 3240/CTD/GST/2025/6.

Puducherry, dated 20th January 2025.

NOTIFICATION

In exercise of the powers conferred by first proviso to sub-section (4) of section 52 read with section 168 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby extends the time-limit for furnishing the statement, containing the details of outward supplies of goods or services or both, effected through an e-commerce operator, in FORM GSTR-8, under sub-section (4) of section 52 of the said Act read with rule 67 of the Puducherry Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 12th day of January, 2025.

2. This notification shall be deemed to have been come into force with effect from the 10th day of January, 2025.

L. MOHAMED MANSOOR,
Commissioner of State Tax.