



**TAMIL NADU
GOVERNMENT GAZETTE
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CHENNAI, FRIDAY, OCTOBER 11, 2019
Purattasi 24, Vikari, Thiruvalluvar Aandu-2050

Part VI—Section 1

**Notifications of interest to the General Public
issued by Heads of Departments, Etc.**

NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.

THE COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM, CHEPAUK, CHENNAI-600 005.

NOTIFICATION BY THE COMMISSIONER OF STATE TAX, UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 AND THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

*(PP2/17/2019/No.14/2019/Tamil Nadu Goods and Services Tax, Chennai/Friday, 11th October 2019,
Purattasi 24, Vikari, Thiruvalluvar Aandu-2050.)*

No. VI(1)/488(a-1)/2019.

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act No.19 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, 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, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth 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, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

3. This notification shall be deemed to have come into force from 9th October, 2019

*(PP2/17/2019/No.15/2019/Tamil Nadu Goods and Services Tax, Chennai/Friday, 11th October 2019,
Purattasi 24, Vikari, Thiruvalluvar Aandu-2050.)*

No. VI(1)/488(a-2)/2019.

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act No. 19 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing

the details of outward supplies in **FORM GSTR-1** of the Tamil Nadu 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, 2019 to March, 2020 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, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

3. This notification shall be deemed to have come into force from 9th October, 2019.

Chepauk, Chennai-600 005,
11th October 2019.

T.V. SOMANATHAN,
Commissioner of State Tax, Tamil Nadu.