



**Office of the Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai -600 005.**

**Notification issued  
by Commissioner of State Tax,  
under T.N.G.S.T Act 2017 & T.N.G.S.T Rules 2017.**

**No.12 /2020-TNGST**  
PP2/5520/2020

**Chennai, Friday, October 16th, 2020**  
Purattasi 30, Sarvari, Thiruvalluvar Aandu-2051

**NOTIFICATION**

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (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, 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 taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the State of Tamil Nadu, 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.

Sd/- M.A.Siddique  
Principal Secretary /  
Commissioner of State Tax

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*Tan Kothandaram*  
Assistant Commissioner 16/10/2020