



**Office of the Additional Chief Secretary /
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. 14/2018-TNGST
Rc.46/2018 /Taxation/A1

Chennai, Friday, September 7, 2018
Avani 22, Vilambi, Thiruvalluvar Aandu-2049

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (19 of 2017) 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 makes the following further amendments-

(i) in Commissioner of State Tax, Tamil Nadu, notification number 09/2017 - State Tax dated the 15th September, 2017 (Rc.No.085/2016/Taxation/A1); and

(ii) in Commissioner of State Tax, Tamil Nadu, notification number 02/2018 - State Tax dated the 23rd March, 2018 (Rc.No.085/2016/Taxation/A1), namely:-

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:-


"Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of Commercial Taxes and Registration Department, Tamil Nadu, notification No.II(2)/CTR/695(d-2)2018 dated the 06th August, 2018 published at Page-2 in Part-II, Sec 2 of the Tamil Nadu Government Gazette, Extraordinary dated the

06th day of August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018."

3. This notification shall come into force with effect from 10.09.2018.

Sd/-Dr.T.V.Somanathan
Commissioner of State Tax
Tamil Nadu

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Joint Commissioner (Taxation)