



**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. 15/2018-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 in notification number 11/2018 (Rc.46/2018/Taxation/A1) – State Tax dated the 10<sup>th</sup> August, 2018, namely:-

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

“Provided also 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 notification No.II(2)/CTR/695(d-2)2018 dated the 06<sup>th</sup> August, 2018 published at Page-2 in Part-II, Sec 2 of the Tamil Nadu Government Gazette, Extraordinary dated the 06<sup>th</sup> day of August, 2018, shall be furnished electronically through the common portal on or before the 31<sup>st</sup> 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)