

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. 18/2018-TNGST Rc.46/2018 /Taxation/A1

Chennai, Thursday, November 29, 2018 Karthigai 13, Vilambi, Thiruvalluvar Aandu-2049

(Central Notification No.63/2018 Central Tax)

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 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 specify that the details of outward supply of goods or services or both in **FORM GSTR-1** of the Tamil Nadu Goods and Services Tax Rules, 2017 for the month of October, 2018 for registered persons whose principal place of business is in Cuddalore, Thiruvarur, Puddukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram districts in the State of Tamil Nadu shall be furnished electronically through the common portal, on or before the 20th December, 2018."

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

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Joint Commissioner (Taxation)



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No. 19/2018-TNGST Rc.46/2018 /Taxation/A1

Chennai, Thursday, November 29, 2018 Karthigai 13, Vilambi, Thiruvalluvar Aandu-2049

(Central Notification No.66/2018 Central Tax)

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act), the Commissioner 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** of the Tamil Nadu Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Tamil Nadu Goods and Services Tax Rules, 2017 for the months from October, 2018 to December, 2018 till the 31st day of January, 2019.

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

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Joint Commissioner (Taxation)