



**Office of the Principal 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. 03]

CHENNAI, Wednesday, March 28, 2018

Rc.46/2018 /Taxation/A1 Panguni 14, Hevelambi, Thiruvalluvar andu-2048

NOTIFICATION

In exercise of the powers conferred by the second proviso to subsection (1) of section 37 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the 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** under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, 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, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:

Table

Sl. No	Month	Last date for filing of return in FORM GSTR-1
(1)	(2)	(3)
1.	April, 2018	31 st May, 2018
2.	May, 2018	10 th June, 2018
3.	June, 2018	10 th July, 2018

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of April to June, 2018 shall be subsequently notified in the Official Gazette.

Sd/- Dr. T.V. Somanathan,
Principal Secretary/Commissioner of
Commercial Taxes

//Forwarded by Order//

Assistant Commissioner (ST) (Taxation)
28/3/18