



**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. 17/2018-TNGST**

**Chennai, Thursday, November 29, 2018**

Rc.46/2018 /Taxation/A1

Karthigai 13, Vilambi, Thiruvalluvar Aandu-2049

**(Central Notification No.62/2018 Central Tax)**

**NOTIFICATION**

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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 makes the following further amendment in CCT's notification number 11/2018, dated the 10<sup>th</sup> August, 2018, vide RC 46/2018/Taxation/A1, dated the 10th August, 2018, namely:-

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

"Provided that the return in **FORM GSTR-3B** of the said rules for the month of October, 2018 for registered persons whose principal place of business is in Cuddalore, Thiruvarur, Pudukottai, 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 20<sup>th</sup> December, 2018."

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

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Joint Commissioner (Taxation)