



Office of the 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. 7/2020-TNGST
PP2/5520/2020

Chennai, Tuesday, March 24, 2020
Panguni 11, Vihari, Thiruvalluvar Aandu-2051

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) (hereafter in this notification referred to as the said Act), 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 specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

"Provided that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State of Tamil Nadu, the return in **FORM GSTR-3B** of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month"

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.** – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last

date, as specified in the first paragraph, on which he is required to furnish the said return.

3. This Notification shall be deemed to come into force with effect from 23rd March 2020.

Sd/- M.A.Siddique
Principal Secretary /
Commissioner of State Taxes

//True Copy//

29/3/2020

Sanjiv Kumar
Assistant Commissioner 29/3/2020