during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

Table

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quarter for which details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July-September, 2017</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>2</td>
<td>October-December, 2017</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>3</td>
<td>January-March, 2018</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>4</td>
<td>April–June, 2018</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>5</td>
<td>July-September, 2018</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>6</td>
<td>October-December, 2018</td>
<td>31st January, 2019</td>
</tr>
<tr>
<td>7</td>
<td>January-March, 2019</td>
<td>30th April, 2019</td>
</tr>
</tbody>
</table>

Provided that the details of outward supply of goods or services or both in FORM GSTR-1 for the quarter from July, 2018 to September, 2018 by—(i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in FORM GSTR-1 to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018–State Tax dated 6th August, 2018 published in the Gazette of Himachal Pradesh vide EXN-F(10)-24/2018 dated the 6th August, 2018, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. 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 said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

By order,
Jagdish Chander Sharma,
Principal Secretary (E&T).

[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018-Loose dated 11-09-2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 45/2018-State Tax

Shimla-2, the 11th September, 2018

notification referred to as the said rules), the Governor of Himachal Pradesh on the recommendations of the Council, is pleased to make the following amendments.—

(i) in notification number 21/2017–State Tax dated the 26th August, 2017 published in the Gazette of Himachal Pradesh vide No. EXN-F(10)-22/2017 dated 26th August, 2017; and


2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:—

“Provided 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. 31/2018 – State Tax dated 6th August, 2018 published in the Gazette of Himachal Pradesh vide EXN-F(10)-24/2018 dated the 6th August, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).


[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018-Loose dated 11-09-2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 46/2018-State Tax

Shimla-2, the 11th September, 2018

No. EXN-F(10)-24/2018-Loose.— In exercise of the powers conferred by section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Governor of Himachal Pradesh on the recommendations of the Council, is pleased to make the following amendments.—