

Government of Andhra Pradesh  
Commercial Taxes Department

Proceedings of the Chief Commissioner of State Tax  
Present: Sri. J. Syamala Rao, I.A.S.

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O/o The Chief Commissioner of  
State Tax, A.P.: Eedupugallu,  
Krishna District.

CCTs Ref. in CCW/GST/74/2015, Dt. 11.09.2017

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), and in supersession of proceedings in CCTs ref. CCW/GST/74/2015 Dt.05.09.2017, except as respects things done or omitted to be done before such supersession, the Chief Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

Table

Sl. No.	Details/return	Class of taxable/registered persons	Time period for furnishing of details/return
(1)	(2)	(3)	(4)
1.	GSTR-1	Having turnover of more than one hundred crore rupees	Upto 3 <sup>rd</sup> October, 2017
		Having turnover of upto one hundred crore rupees	Upto 10 <sup>th</sup> October, 2017
2.	GSTR-2	All	Upto 31 <sup>st</sup> October, 2017
3.	GSTR-3	All	Upto 10 <sup>th</sup> November, 2017

Explanation.- For the purposes of this notification, the expression “turnover” has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

2. The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified.

Chief Commissioner (State Tax)