In exercise of the powers conferred by section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017) read with sub-rule (5) of rule 61 of the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Chief Commissioner, on the recommendations of the Council, hereby makes the following amendments—

(i) in Chief Commissioner(ST)'s Proceedings in Ref CCW/GST/74/2015-3 dated 08th August, 2017; and

(ii) in Chief Commissioner(ST)'s Proceedings in Ref CCW/GST/74/2015-1 dated 15th November, 2017, namely:—

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 Government notification in GOMs No 475 Revenue (CT-II) Department dated 19th September, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”