3. उक्त अधिनियम की धारा 38 की उपधारा (2) और धारा 39 की उप धारा(1) के अधीन यथास्थिति ब्यौरे या विवरणी प्रस्तुत करने की समय-सीमा जुलाई, 2018 से मार्च, 2019 के लिए तत्पश्चात् शासकीय राजपत्र में अधिसूचित की जाएगी।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार, संगीता पी., विशेष सचिव.

नया रायपुर, दिनांक 10 अगस्त 2018

क्रमांक एफ-10-42/2018/वाक/पांच(68). — भारत के संविधान के अनुच्छेद 348 के खंड (3) के अनुसरण में इस विभाग की अधिसूचना क्रमांक एफ-10-42/2018/वाक/पांच(68), दिनांक 10-08-2018 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतदद्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार, संगीता पी., विशेष सचिव.

Naya Raipur, the 10th August 2018

NOTIFICATION No. 33 /2018-State Tax

No. F-10-42/2018/CT/V (68). — In exercise of the powers conferred by Section 148 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Chhattisgarh Goods and Services Tax Rules, 2017, effected 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

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2018	31st October, 2018
2	October - December, 2018	. 31st January, 2019
3	January - March, 2019	30 th April, 2019

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, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

By order and in the name of the Governor of Chhattisgarh, SANGEETHA P., Special Secretary.