

Atal Nagar, the 23rd October 2018

NOTIFICATION

No. 55/2018-State Tax

No. F-10-56/2018/CT/V(96). — In exercise of the powers conferred by section 168 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017) read with sub-rule (5) of rule 61 of the Chhattisgarh 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 makes the following further amendments in notification No. 34/2018-State Tax, No. F-10-42/2018/CT/V (69), dated the 10th August, 2018 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 310, dated the 24th August, 2018, namely :-

In the said notification in the first paragraph, after the third proviso, the following proviso shall be inserted, namely :-

"Provided also that the return in FORM GSTR-3B for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018."

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