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 Telangana Goods and Services Tax Act, 2017 (hereafter referred to as “the said act”) and in supersession of notification No. 14/2017, dt. 11-09-2017, except as respects things done or omitted to be done before such supersession, the Commissioner of State Tax, 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>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details / Return</th>
<th>Class of taxable / registered persons</th>
<th>Time period for furnishing of details / return</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>GSTR-1</td>
<td>Having turnover of more than one hundred crore rupees</td>
<td>Upto 3rd October, 2017</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Having turnover of upto one hundred crore rupees</td>
<td>Upto 10th October, 2017</td>
</tr>
<tr>
<td>2.</td>
<td>GSTR-2</td>
<td>All</td>
<td>Upto 31st October, 2017</td>
</tr>
<tr>
<td>3.</td>
<td>GSTR-3</td>
<td>All</td>
<td>Upto 10th November, 2017</td>
</tr>
</tbody>
</table>

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.

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.
This notification shall come into force with immediate effect.

Sd/- V. Anil Kumar
Commissioner of State Tax

To:
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (2 copies)
The Commissioner of State Tax, Telangana State, Hyderabad

Copy to:
The Accountant General, Telangana State, Hyderabad.
The Law (F) Department
The Principal Secretary to Hon’ble Chief Minister, Government of Telangana
The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department
Sf / Sc

///t.c.f.b.o///

Superintendent (Grade-I)