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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE & NARCOTICS
ITANAGAR

Notification No. 48/2018 State Tax

The 29th November, 2018

No. GST/23/2017/Vol-I.—In exercise of the powers conferred by section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) read with sub-rule (5) of rule 61 of the Arunachal Pradesh 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 number 28/2018 – State Tax, dated the 10th August, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 382, Vol. XXV, Naharlagun, Monday, September 3, 2018, vide File No. GST/23/2017, dated the 10th August, 2018, namely:—

In the said notification, in the first paragraph, after the fourth proviso, the following provisos shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of September, 2018 and October, 2018 for registered persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh shall be furnished electronically through the common portal, on or before the 30th November, 2018:

Provided also that the return in **FORM GSTR-3B** of the said rules for the month of September, 2018 for registered persons whose principal place of business is in Cuddalore, Thiruvarur, Pudukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu shall be furnished electronically through the common portal, on or before the 20th December, 2018”.

Anirudh Singh,
Commissioner of State Tax,
Government of Arunachal Pradesh,
Itanagar.
