

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 11872/CT Dated 10 / 08 /2018
POL-41/1/2017-policy

NOTIFICATION

In exercise of the powers conferred by section 168 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Odisha Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), I, Saswat Mishra, IAS, Commissioner of State Tax, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from July, 2018 to March, 2019 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**— Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.



(Saswat Mishra, I.A.S)
Commissioner of State Tax
Odisha, Cuttack

Memo No 11873 /C.T

Dated 10 / 08 /2018

Copy forwarded to the Additional Chief Secretary to Finance Department, Government of Odisha for kind information.



Commissioner of State Tax
Odisha, Cuttack

Memo No 11874 /C.T

Dated 10 / 08 /2018

Copy in duplicate is forwarded to the Director, Printing, (Stationary and Publication), Odisha Madhupatna, Cuttack for publication in the Odisha Gazette. This is a statutory notification and hence shall bear SRO number. 25 copies of the same may please be supplied to this office.



Commissioner of State Tax
Odisha, Cuttack

Memo No 11875 /C.T

Dated 10 / 08 /2018

Copy forwarded to all Special Commissioners/ Additional Commissioners (H.O) Additional Commissioner (Vigilance)/ All Addl.Commissioners and Joint Commissioners of all Territorial Ranges/Joint Commissioners of all Enforcement Ranges/ All Joint Commissioners and Deputy Commissioners in charge of Circles/Vigilance Divisions/ All CT & GST Officers in charge of Assessment Units/Investigation units for information and necessary action.


Commissioner of State Tax
Odisha, Cuttack

Memo No 11876 /C.T

Dated 10 / 08 /2018

Copy forwarded to the Joint Commissioner (IT)/System Analyst for information. They are requested to take necessary steps for placing the notification in the CTD web-site for general information.


Commissioner of State Tax
Odisha, Cuttack

5 spare copies to Policy Section
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[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 32 /2018 – Central Tax

New Delhi, the August, 2018

G.S.R.....(E). - In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from July, 2018 to March, 2019 till the eleventh day of the month succeeding such month.

2. 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.

[F. No. 349/58/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L)
Under Secretary to the Government of India

