



অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 159 Dispur, Monday, 26th March, 2018, 5th Chaitra, 1940 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX :: ASSAM :: KAR BHAWAN

NOTIFICATION No. 3/2018-GST

The 26th March, 2018

No.CT/GST-14/2017/97.- In exercise of the powers conferred by sub-rule (5) of rule 61 of the Assam Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** for the month as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	April, 2018	20 th May, 2018
2.	May, 2018	20 th June, 2018
3.	June, 2018	20 th July, 2018

Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in **FORM GSTR-3B** shall, subject to the provisions of section 49 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as the Act) discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

ANURAG GOEL,
Commissioner of State Tax, Assam,
Dispur, Guwahati.