

NOTIFICATION

**By the Commissioner of State Tax,
Gujarat State, Ahmedabad
Dated the 15th September, 2017**

Notification No. 35/2017 – State Tax

No. GSL/GSTR-61/B. 5

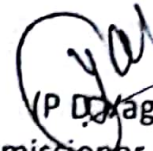
In exercise of the powers conferred by section 168 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) read with sub-rule (5) of rule 61 of the Gujarat Goods and Services Tax Rules, 2017 and notification No. 21/2017-State Tax dated the 08th August, 2017 published vide Notification No. GSL/GSTR-61/B.2 dated the 8th August, 2017 the Commissioner of State Tax, on the recommendations of the Council, hereby specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal on or before the last dates 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.	August, 2017	20 th September, 2017
2.	September, 2017	20 th October, 2017.
3.	October, 2017	20 th November, 2017
4.	November, 2017	20 th December, 2017.
5.	December, 2017	20 th January, 2018

2. 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 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 detailed in column (3) of the said Table, on which he is required to furnish the said return.



(P. D. Daghela)

Commissioner of State Tax
Gujarat State, Ahmedabad