

## GOVERNMENT OF SIKKIM FINANCE, REVENUE AND EXPENDITURE DEPARTMENT COMMERCIAL TAXES DIVISION GANGTOK

## NOTIFICATION

No.15/CTD/2017

Date: 22.6.2017

In exercise of the powers conferred by section 146 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the State Government hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.

Explanation.- For the purposes of this notification, "www.gst.gov.in" means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act 2013 (18 of 2013).

2. This notification shall come into force on the  $22^{nd}$  day of June, 2017.

(M.G.Kiran) Principal Secretary