



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

No.9/2018 ó State Tax

Date:23<sup>rd</sup> January, 2018

NOTIFICATION

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), and in supersession of the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure No. 15/CTD/2017 dated 22<sup>nd</sup> June, 2017, published in the Gazette of Sikkim, vide number 244, dated the 22<sup>nd</sup> June, 2017, except as respects things done or omitted to be done before such supersession, the State Government hereby notifies [www.gst.gov.in](http://www.gst.gov.in) as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

*Explanation.-*

- (1) For the purposes of this notification, [www.gst.gov.in](http://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) For the purposes of this notification, [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.
2. This notification shall come into force with effect from the 16<sup>th</sup> day of January, 2018.

Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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