



# অসম ৰাজপত্ৰ

## THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 541 Dispur, Saturday, 16th September, 2017, 25th Bhadra, 1939 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM

**NOTIFICATION No. 11/2017-GST**

The 16th September, 2017

**No.CT/GST-14/2017/29.**- In exercise of the powers conferred by sub-rule (5) of rule 61 of the Assam Goods and Services Tax Rules, 2017, read with notification No. 4/2017-GST dated the 08th August, 2017 published in the Assam Gazette, Extraordinary, vide number 463 dated the 09th August, 2017, the Commissioner, 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 <sup>th</sup> September, 2017
2.	September, 2017	20 <sup>th</sup> October, 2017
3.	October, 2017	20 <sup>th</sup> November, 2017
4.	November, 2017	20 <sup>th</sup> December, 2017
5.	December, 2017	20 <sup>th</sup> January, 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 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.

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