

# MANIPUR



# GAZETTE

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 314

Imphal, Tuesday, September 26, 2017

(Asvina 4, 1939)

GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES

### NOTIFICATION

Imphal, the 15th September, 2017

No. Tax/4(53)/GST-NOTN/2016/8:- In exercise of the powers conferred by section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) read with sub-rule (5) of rule 61 of the Manipur Goods and Services Tax Rules, 2017 and No. Tax/4(53)/GST-NOTN/2016/1 dated 11<sup>th</sup> 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

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.

HRISHEEKESH MODAK,  
Commissioner of Taxes, Manipur.