

Government of Chhattisgarh
Commercial Tax Department
Mantralaya, Mahanadi Bhawan
Nava Raipur, Atal Nagar, District-Raipur
Notification No. 36/2020 – Central Tax

Nava Raipur, Atal Nagar, dated : 08.04.2020

No. F 10-39/2020/CT/V(55) - In exercise of the powers conferred by section 168 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), read with sub-rule (5) of rule 61 of the Chhattisgarh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in the notification of the State Government, in the Commercial Tax Department, Notification No. 29/2020-State Tax, No. F-10-35/2020/CT/V(45) dated the 31st March, 2020, namely:—

In the said notification, in the first paragraph, after the first proviso, the following provisos shall be inserted, namely: —

“Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020:

By order and in the name of the
Governor of Chhattisgarh,


(Gaurav Dwivedi)
Principal Secretary