

**2. प्ररूप जीएसटीआर-3ख के अनुसार कर दायित्व का निर्वहन करने के लिए करों का संदाय :** प्ररूप जीएसटीआर-3ख में विवरणी प्रस्तुत करने वाला प्रत्येक रजिस्ट्रीकृत व्यक्ति उक्त अधिनियम की धारा 49 के उपबंधों के अधीन रहते हुए कर, ब्याज, शास्ति, फीस या उक्त अधिनियम के अधीन संदेय किसी अन्य रकम के लिए अपने दायित्व का निर्वहन उक्त सारणी के स्तंभ (3) में यथा दी गई अंतिम तारीख जिस तक उससे उक्त विवरणी प्रस्तुत करने की अपेक्षा है, से पूर्व यथास्थिति इलैक्ट्रानिक रोकड बही या इलैक्ट्रानिक प्रत्यय बही के नामे खाते डालकर करेगा।

[फा. सं. 349/74/2017-जीएसटी (पीटी.)]

डॉ. श्रीपार्वती एस.एल., अवर सचिव

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF EXCISE AND CUSTOMS)

**NOTIFICATION**

New Delhi, the 15th September, 2017

**No. 35/2017—Central Tax**

**G.S.R. 1164(E).**—In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 and notification No. 21/2017-Central Tax dated the 08<sup>th</sup> August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. number 997 (E), 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.

[F. No. 349/74/2017-GST(Pt.)]

Dr. SREEPARVATHY S.L., Under Secy.