

**PART III**

**GOVERNMENT OF PUNJAB**

**OFFICE OF COMMISSIONER OF STATE TAX**

**NOTIFICATION**

The 6th September, 2021

**No. S.O. 102/P.A.5/2017/S.168/2021.**-In exercise of the powers conferred by section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the Act) read with sub-rule (5) of rule 61 of the Punjab Goods and Services Tax Rules, 2017 and all other powers enabling him in this behalf, the Commissioner, on the recommendations of the Council, is pleased to specify that the return in FORM GSTR-3B for the month as specified in column (2) of the Table given below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Serial Number	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	April, 2018	20th May, 2018
2.	May, 2018	20th June, 2018
3.	June, 2018	20th July, 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 Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.
3. This notification shall be deemed to have come into force on and with effect from 23rd March, 2018.

**NILKANTH S. AVHAD,**  
Commissioner of State Tax, Punjab.