

**Government of Kerala**  
**State Goods and Services Taxes Department**  
**Notification No. 19/2017 – State Tax**

**C1-24614/2016**

***Thiruvananthapuram, the 23<sup>rd</sup> November, 2017***

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a non-resident taxable person, in **FORM GSTR-5**, under sub-section (5) of section 39 of the said Act read with rule 63 of the State Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11<sup>th</sup> day of December, 2017.

Commissioner