Government of Kerala State Goods and Services Taxes Department Notification No. 20/2017 – State Tax

C1-24614/2016

Thiruvananthapuram, the 23rd 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) (hereinafter referred to as the said Act) and in supersession of notification No. 13/2017-State Tax, dated the 24th October, 2017 of the Commissioner of State Tax, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in **FORM GSTR-6** under sub-section (4) of section 39 of the said Act read with rule 65 of the Kerala State Goods and Services Tax Rules, 2017 for the month of July, 2017 till the 31st day of December, 2017.

2. The extension of the time limit for furnishing the return under sub-section (4) of section 39 of the said Act for the month of August, 2017, September, 2017 and October, 2017 shall be subsequently notified in the Official Gazette.

COMMISSIONER