

**GOVERNMENT OF PUDUCHERRY**  
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Prescribing the due date for furnishing FORM GSTR-1 for the quarters October, 2020 to December, 2020 and January, 2021 to March, 2021 for registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year – Notification - Orders – Issued.

**COMMERCIAL TAXES SECRETARIAT**

G.O. Ms. No. 60

Puducherry, the 28<sup>th</sup> October, 2020

**ORDER:**

The following notification shall be published in the Official Gazette of the Government of Puducherry.

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Puducherry Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2020 to December, 2020	13 <sup>th</sup> January, 2021
2	January, 2021 to March, 2021	13 <sup>th</sup> April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

(By order of the Lieutenant-Governor)

  
SHURBIR SINGH, I.A.S.,  
Secretary to Government (Finance)

To  
The Director of Stationery & Printing,  
Puducherry. .... with the request to publish in the Extraordinary Gazette and  
send 150 copies to this department for reference and record.

The Commissioner of State Tax, Commercial Taxes Department, Puducherry.