**GOVERNMENT OF TELANGANA**

**COMMERCIAL TAXES DEPARTMENT**

TGST Notification No. 06/2020

**CCT’s Ref No. A(1)/103/2017, Dt. 24-09-2020**

Ref:- 1. Notification No. 04/2020 – State Tax, Dt. 20-06-2020.

2. Notification No. 05/2020 – State Tax, Dt. 06-07-2020.

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In exercise of the powers conferred by section 168 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), read with sub-rule (5) of rule 61 of the Telangana Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner of State Tax, Telangana, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 04/2020 – State Tax, Dt. 20-06-2020, namely:–

2. In the said notification, in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: –

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State of Telangana, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 1st day of October, 2020:

3. This notification shall be deemed to have come into force with effect from the 24th day of June, 2020.

Sd/- Neetu Prasad

Commissioner (ST)

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication

 Wing), Telangana, Hyderabad for publication of the Notification (2 copies)

All the Joint Commissioners of State Tax, Telangana State, Hyderabad

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Principal Secretary to Hon’ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government, Revenue(CT & Ex)

 Department

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,

 Janpath Road, Connaught Place, New Delhi-110 001.

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