SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok | Wednesday 31st December, 2025 | No. 482

GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 05/2025-GST/SIKKIM **Date: 10th January, 2025**

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act, in FORM GSTR-7 under sub-section (3) of section 39 of the said Act read with rule 66 of the Sikkim Goods and Services Tax Rules, 2017, for the month of December, 2024, till the 12th day of January, 2025.

F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department

S.G.P.G. - 482/ Com. 15/Gazette /13 Nos./ Dt:- 31.12.2025