

# SIKKIM



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Wednesday 31<sup>st</sup> December, 2025**

**No. 483**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 06/2025-GST/SIKKIM**

**Date: 10<sup>th</sup> January, 2025**

## **NOTIFICATION**

In exercise of the powers conferred by first proviso to sub-section (4) of section 52 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 statement, containing the details of outward supplies of goods or services or both, effected through an e-commerce operator, in FORM GSTR-8, under sub-section (4) of section 52 of the said Act read with rule 67 of the Sikkim Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 12<sup>th</sup> day of January, 2025.

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

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**