



**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

No.36/2017-State Tax

Date: 03/10/2017

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Sikkim Goods and Services Tax (Ninth Amendment) Rules, 2017.

2. In the Sikkim Goods and Services Tax Rules, 2017, –

(i) in rule 24, in sub-rule (4), for the figures, letters and word, “30<sup>th</sup> September”, the figures, letters and word “31<sup>st</sup> October” shall be substituted;

(ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iv) in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(v) in rule 120A, the marginal heading “**Revision of declaration in FORM GST TRAN-1**” shall be inserted;

(vi) in **FORM GST REG-29**, -

(a) for the heading, “**APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION**”, the heading,

**“APPLICATION FOR CANCELATION OF REGISTRATION  
OF MIGRATED TAX PAYERS”** shall be substituted;

- (b) under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II