

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 45/2018 – Central Tax

New Delhi, the 10th September, 2018

G.S.R.....(E),– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments–

(i) in notification number 21/2017 – Central Tax dated the 08th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 997(E), dated the 08th August, 2017; and

(ii) in notification number 56/2017 – Central Tax dated the 15th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1412(E), dated the 15th November, 2017, namely:–

In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:–

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated the 06th August, 2018 published in the Gazette of India *vide* number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

[F.No.349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Foot Note: 1. The principal notification number 21/2017 – Central Tax dated the 08th August, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.997(E), dated the 08th August, 2017.

2. The principal notification number 56/2017 – Central Tax dated the 15th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.1412(E), dated the 15th November, 2017.