

information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”;

(iv) in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”

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

Dr. SREEPARVATHY S. L., Under Secy.

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 47/2017-Central Tax, dated the 18th October, 2017, published vide number G.S.R 1304(E), dated the 18th October, 2017.

अधिसूचना

नई दिल्ली, 28 अक्टूबर, 2017

सं. 52/2017-केंद्रीय कर

सा.का.नि.1345 (अ).—केंद्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इसमें इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 और केंद्रीय माल और सेवा कर नियम, 2017 के नियम 40 के उपनियम (1) के खंड (ख) के अनुसरण में भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सं. सा.का.नि. 1258(अ) तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित अधिसूचना सं. 44/2017-केंद्रीय कर, तारीख 13 अक्टूबर, 2017 में निम्नलिखित संशोधन करती है, अर्थात् :—

उक्त अधिसूचना में, “31 अक्टूबर, 2017” अंकों और शब्द के स्थान पर, “30 नवंबर, 2017” अंक और शब्द रखे जाएंगे।

[फा. सं. 349/58/2017-जीएसटी (पीटी. 2)]

डा. श्रीपार्वती एस. एल., अवर सचिव

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में अधिसूचना सं. 44/2017-केंद्रीय कर, तारीख 13 अक्टूबर, 2017, द्वारा प्रकाशित किए गए थे, जो अधिसूचना सं. सा.का.नि. 1258(अ) तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 28th October, 2017

No. 52/2017-Central Tax

G.S.R. 1345(E).—In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Central Goods and Services Tax Rules, 2017, the Central Government hereby makes the following amendments in the notification number 44/2017-Central Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 1258(E), dated the 13th October, 2017, namely:-

In the said notification, for the words, figures and letters “the 31st day of October, 2017”, the words, figures and letters “the 30th day of November, 2017” shall be substituted.

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

Dr. SREEPARVATHY S. L., Under Secy.