

टिप्पण : मूल अधिसूचना भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. संख्यांक 761(अ), तारीख 10 अगस्त, 2018 द्वारा प्रकाशित किये गए थे और सा.का.नि. संख्यांक 792(अ), तारीख 22 अगस्त, 2018 द्वारा संशोधन किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 24th August, 2018

No. 36/2018—Central Tax

G.S.R. 801(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, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 34/2018-Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 761(E), dated the 10th August, 2018, and amended vide notification No. 35/2018-Central Tax, dated the 21st August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 792(E), dated the 21st August, 2018, namely:—

In the first paragraph of the said notification, after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the return in **FORM GSTR-3B** for the months of July, 2018 and August, 2018, for—

- (i) registered persons in the State of Kerala;
- (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
- (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 5th October, 2018 and 10th October, 2018 respectively.”.

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

Dr. SREEPARVATHY S.L., Under Secy.

Note : The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 761(E), dated the 10th August, 2018, and amended vide number G.S.R. 792 (E), dated the 21st August, 2018.

अधिसूचना

नई दिल्ली, 24 अगस्त, 2018

सं. 37/2018-केंद्रीय कर

सा.का.नि. 802(अ).—आयुक्त, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 168 के साथ पठित धारा 37 की उपधारा (1) के दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. संख्यांक 759(अ), तारीख 10 अगस्त, 2018 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 32/2018-केंद्रीय कर, तारीख 10 अगस्त, 2018 में निम्नलिखित संशोधन करते हैं, अर्थात् :—

उक्त अधिसूचना के पहले पैरा में, निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :—