

Extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019

Notification No: 57/2019 -CT**Classification: Due Date****Date: 26-11-2019**

G.S.R.....(E).—In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 of the **Central Goods and Services Tax Act, 2017 (12 of 2017)** (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.**28/2019 – Central Tax**, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number **G.S.R.454(E)**, dated the **28th June, 2019**, namely:—

In the said notification, for the proviso to the first paragraph, the following proviso shall be substituted, namely: –
“Provided that for registered persons whose principal place of business is in the State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from **July, 2019 to September, 2019 till 30th November, 2019.**”

2. This notification shall be deemed to come into force with effect from the **15th Day of November, 2019.**

Note: The principal notification No. **28/2019 – Central Tax**, dated the **28th June, 2019** was published in the Gazette of India, Extraordinary vide number G.S.R. 454(E), dated the 28th June, 2019 and was subsequently amended by notification No. **53/2019 – Central Tax**, dated the 14th November, 2019 was published in the Gazette of India, Extraordinary vide number **G.S.R. 847(E), dated the 14th November, 2019.**