

Extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Assam, Manipur or Tripura having aggregate turnover more than 1.5 crore rupees for the month of November, 2019.

Notification No: 76/2019-CT**Classification: Due Date****Date: 26-12-2019**

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. [46/2019 – Central Tax](#), dated the 9 th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number **G.S.R. 769(E)**, dated the 09th October, 2019, namely:—

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

“Provided that for registered persons whose principal place of business is in the State of Assam, Manipur or Tripura, 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 the month of November, 2019 till 31st December, 2019.”

2. This notification shall be deemed to come into force with **effect from the 11th Day of December, 2019.**

Note: The principal notification No. [46/2019 – Central Tax](#), dated the 09th October, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 769(E), dated the 09th October, 2019 and was last amended by notification No. [64/2019 – Central Tax](#), dated the 12th December, 2019, published in the Gazette of India, Extraordinary vide number G.S.R. 908(E), dated the 12th December, 2019.