

## Extend due date for furnishing FORM GSTR-3B for the months of October, 2019 , November, 2019 to February, 2020 .

Notification No: 25/2020-CT

Classification: Due Date

Date: 23-03-2020

**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 further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), [No.44/2019 – Central Tax](#), dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019, namely:—

i. In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: –

“Provided that the return in FORM [GSTR-3B of the said rules for the months of October, 2019](#) for registered persons whose principal [place of business](#) is in the erstwhile [State of Jammu and Kashmir](#), shall be furnished electronically through the common portal, on or before the [24th March, 2020.](#)” ii. In the said notification, in the first paragraph, after the fifth proviso, the following proviso shall be inserted, namely: –

“Provided also that the return in FORM [GSTR-3B of the said rules for the months of November, 2019 to February, 2020](#) for registered persons whose principal [place of business](#) is in the [Union territory of Jammu and Kashmir or the Union territory of Ladakh](#), shall be furnished electronically through the common portal, on or before the [24th March, 2020.](#)”

2. This notification shall be deemed to [come into force with effect from the 20th Day of December, 2019](#)

**Note:** The principal notification number [44/2019 – Central Tax](#), dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019 and was last amended by notification number [07/2020 – Central Tax](#), dated the 3 rd February, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 83(E), dated the 3 rd February, 2020.