

Extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.

Notification No: 34/2020-CT

Classification: Due Date

Date: 03-04-2020

G.S.R.(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No. 21/2019- Central Tax, dated the 23rd April, 2019**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number . 322(E), dated the 23rd April, 2019, namely:—

In the said notification,-

- i. in the second paragraph, the following proviso shall be inserted, namely: –

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Central Goods and Services Tax Rules, 2017, for the **quarter ending 31st March, 2020, till the 7th day of July, 2020.**”;

- ii. in the third paragraph, the following proviso shall be inserted, namely: –

“Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Central Goods and Services Tax Rules, 2017, for the **financial year ending 31st March, 2020, till the 15th day of July, 2020.**”.

Note: The principal notification No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 322(E), dated the 23rd April, 2019 and was subsequently amended by notification No. [74/2019-Central Tax](#), dated the 26th December, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 953(E), dated the 26th December, 2019.