

Extend due date of return under Section 44 till 31.10.2020

Notification No: 69/2020 - CT Classification: Exempt Date: 30-09-2020

G.S.R....(E).— In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with rule 80 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of Government of India in the Ministry of Finance (Department of Revenue), No. 41/2020-Central Tax, dated the 5th May, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 275(E), dated the 5th May, 2020, namely:-

In the said notification, for the figures, letters and words "30th September, 2020", the figures, letters and words "31st October, 2020" shall be substituted.

Note: The principal notification No. 41/2020 - Central Tax, dated the 5th May, 2020, was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 275(E), dated the 5th May, 2020.