

Extend the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of April, 2019

Notification No: 23/2019 – CT

Classification: Others

Date: 11-05-2019

G.S.R.....(E).– In exercise of the powers conferred by the 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), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No. 12/2019- Central Tax, dated the 07th March, 2019**, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 194(E), dated the 07th March, 2019, namely:–

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

“Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 for the month of **April, 2019** for registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak , Cuttack , Dhenkanal , Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha shall be furnished electronically through the common portal, on or before the 10th June, 2019.”.

Note:- The principal **notification No. 12/2019- Central Tax, dated the 07th March, 2019** was published in the Gazette of India, Extraordinary, vide number G.S.R. 194(E), dated the 07th March, 2019.