

Extends the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 21/2017 and 56/2017 - CT].

Notification No: 45/2018-CT

Classification: Due Date

Date: 10-09-2018

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 amendments–

- i. In [notification number 21/2017 – Central Tax dated the 08th August, 2017](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 997(E), dated the 08th August, 2017; and
- ii. [In notification number 56/2017 – Central Tax dated the 15th November, 2017](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1412(E), dated the 15th November, 2017, namely:–

In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:– “Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from **July, 2017 to November, 2018** by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of [Notification No. 31/2018 – Central Tax dated the 06th August, 2018](#) published in the Gazette of India *vide* number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the **31st day of December, 2018.**”.

Foot Note: 1. The principal [notification number 21/2017 – Central Tax dated the 08th August, 2017](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.997(E), dated the 08th August, 2017.

2. The principal [notification number 56/2017 – Central Tax dated the 15th November, 2017](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.1412(E), dated the 15th November, 2017.