

**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. 34/2018 - CT].**

**Notification No: 47/2018-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 further amendments in [notification number 34/2018 – Central Tax dated the 10<sup>th</sup> August, 2018](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.761(E), dated the 10<sup>th</sup> August, 2018, namely:–

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

“Provided also 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 06<sup>th</sup> August, 2018](#) published in the Gazette of India *vide* number G.S.R.742(E), dated the 06<sup>th</sup> August, 2018, shall be furnished electronically through the common portal on or before the 31<sup>st</sup> day of December, 2018.”.

**Foot Note:** The principal [notification number 34/2018](#) was published in the Gazette of India, *vide* number G.S.R. 761(E), dated the 10<sup>th</sup> August, 2018 and was last amended by [Notification number 36/2018](#) was published in the Gazette of India *vide* number G.S.R. 801(E), dated the 24<sup>th</sup> August, 2018.