

**Seeks to extend 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. 35/2017 and 16/2018 - CT]**

**Notification No: 46/2018 - 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—

- i. In [notification number 35/2017 – Central Tax dated the 15<sup>th</sup> September, 2017](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.1164(E), dated the 15<sup>th</sup> September, 2017; and
- ii. In [notification number 16/2018 – Central Tax dated the 23<sup>rd</sup> March, 2018](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.268(E), dated the 23<sup>rd</sup> March, 2018, 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 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: 1. The principal [notification number 35/2017](#) was published in the Gazette of India *vide* number G.S.R. 1164(E), dated the 15<sup>th</sup> September, 2017 and was subsequently amended by [notification number 02/2018](#) was published in the Gazette of India *vide* number G.S.R. 47(E), dated the 20<sup>th</sup> January, 2018.

2. The principal [notification number 16/2018](#) was published in the Gazette of India *vide* number *vide* number G.S.R. 268(E), dated the 23<sup>rd</sup> March, 2018 and was subsequently amended by [notification number 23/2018](#) was published in the Gazette of India *vide* number G.S.R. 462(E), dated the 18<sup>th</sup> May, 2018.