

Extension of last date for filing of FORM GSTR-3B for taxpayers in Srikakulam district of Andhra Pradesh and 11 districts of Tamil Nadu.

Notification No: 62/2018 - CT

Classification: Due Date

Date: 29-11-2018

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 10th 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 **10th August, 2018**, namely:–

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

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of **September, 2018 and October, 2018** for registered persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh shall be furnished electronically through the common portal, on or before the **30th November, 2018**:

Provided also that the return in **FORM GSTR-3B** of the said rules for the month of October, 2018 for registered persons whose principal place of business is in **Cuddalore, Thiruvarur, Puddukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram** in the State of Tamil Nadu shall be furnished electronically through the common portal, on or **before the 20th December, 2018**.”.

Note:- The principal [Notification No. 34/2018](#) was published in the Gazette of India, vide number G.S.R. 761(E), dated the 10th August, 2018 and was last amended by [Notification no. 55/2018, dated the 21st October, 2018](#), published in the Gazette of India, Extraordinary, vide number G.S.R. 1050(E), dated the 22nd October, 2018.