

Extension of the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover up to Rs 1.5 crores for the quarter from July, 2018 to September, 2018 for taxpayers in Srikakulam district of Andhra Pradesh

Notification No: 64/2018 - CT**Classification: Due Date****Date: 29-11-2018**

G.S.R.....(E).– In exercise of the powers conferred by **section 148** of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [Notification No. 43/2018- Central Tax, dated the 10th September, 2018](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 854(E), dated the **10th September, 2018**, namely:–

In the said notification, in paragraph 2, after the second proviso, the following proviso shall be inserted, namely: –
“Provided further 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 quarter from July, 2018 to September, 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.**”.

Note:- The principal [notification no. 43/2018, dated the 10th September, 2018](#) was published in the Gazette of India, Extraordinary, vide number G.S.R. 854(E), dated the 10th September, 2018.