

Extension of time limit for availing special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process

Notification No: 67/2018-CT**Classification: Due Date****Date: 31-12-2018**

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.31/2018-Central Tax, dated the 6th August, 2018](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 742(E), dated the 6th August, 2018, namely :

In the said notification, in paragraph 2 ,-

- i. In clause (i), for the figures, letters and word “31st August, 2018”, the figures, letters and word “31st January, 2019” shall be substituted;
- ii. In clause (iv), for the figures, letters and word “30th September, 2018”, the figures, letters and word “28th February, 2019” shall be substituted.

Note:- The principal [notification No. 31/2018 – Central Tax, dated the 6th August, 2018](#) was published in the Gazette of India, Extraordinary vide number G.S.R. 742(E), dated the 6th August, 2018.