

## Extension of time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.

Notification No: 72/2018-CT

Classification: Due Date

Date: 31-12-2018

**G.S.R.....(E).**– In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [Notification No. 44/2018](#)- Central Tax, dated the 10<sup>th</sup> September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 855(E), **dated the 10<sup>th</sup> September, 2018,** namely:–

In the said notification, in the first paragraph, in the first proviso, for the words, figures and letters **“July, 2017 to November, 2018”** and **“31<sup>st</sup> day of December, 2018”**, the words, figures and letters “July, 2017 to February, 2019” and “31<sup>st</sup> day of March, 2019” shall be respectively substituted.

**Note:-** The principal [notification No. 44/2018](#)-Central Tax, dated the 10<sup>th</sup> September, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 855(E), dated the 10<sup>th</sup> September, 2018 and was last amended by [notification No. 63/2018](#)-Central Tax, dated the 29<sup>th</sup> November, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1147(E), dated the 29<sup>th</sup> November, 2018.