[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 77/2019 – Central Tax

New Delhi, the 26th December, 2019

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 amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 44/2019 – Central Tax, dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019, namely:–

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In the first paragraph of the said notification, after the second proviso, the following proviso shall be inserted, namely: –

"Provided also that the return in **FORM GSTR-3B** of the said rules for the month of November, 2019 for registered persons whose principal place of business is in the State of Assam, Manipur, Meghalaya or Tripura, shall be furnished electronically through the common portal, on or before the 31st December, 2019."

2. This notification shall be deemed to have come into force with effect from the 23rd day of December, 2019.

[F.No.20/06/09/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No. 44/2019 – Central Tax, dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019 and was last amended by notification No. 73/2019 – Central Tax, dated the 23rd December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.943(E), dated the 23rd December, 2019.