[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. 40/2019 – Central Tax

New Delhi, the 31st August, 2019

G.S.R. .....(E).— In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Commissioner hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 26/2019-Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 452(E), dated the 28th June, 2019, namely: -

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In the said notification, after the portion beginning with the words "except as respects things done" and ending with the words, figures and letters "for the months of October, 2018 to July, 2019 till the 31st day of August, 2019", the following provisos shall be inserted, namely: –

"Provided that the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017, for the month of July, 2019, whose principal place of business is in the district mentioned in column (3) of the Table below, of the State as mentioned in column (2) of the said Table, shall be furnished electronically through the common portal, on or before the 20th September, 2019:–

Table

Sl. No.	Name of State	Name of District
(1)	(2)	(3)

1.	Bihar	Araria, Kishanganj, Madhubani, East Champaran, Sitamarhi, Sheohar, Supaul, Darbhanga, Muzaffarpur, Saharsa, Katihar, Purnia, West Champaran.
2	Gujarat	Vadodara.
3	Karnataka	Bagalkot, Ballari, Belagavi, Chamarajanagar, Chikkamagalur, Dakshina Kannada, Davanagere, Dharwad, Gadag, Hassan, Haveri, Kalaburagi, Kodagu, Koppal, Mandya, Mysuru, Raichur, Shivamogga, Udupi, Uttara Kannada, Vijayapura, Yadgir.
4	Kerala	Idukki, Malappuram, Wayanad, Kozhikode.
5	Maharashtra	Kolhapur, Sangli, Satara, Ratnagiri, Sindhudurg, Palghar, Nashik, Ahmednagar.
6.	Odisha	Balangir, Sonepur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur.
7	Uttarakhand	Uttarkashi and Chamoli:

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Provided further that the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017, for the month of July, 2019, whose principal place of business is in the State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 20th September, 2019.".

[F. No. 20/06/07/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No. 26/2019- Central Tax, dated the 28th June, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 452(E), dated the 28th June, 2019.