**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]**

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

**Order No. 04/2018-Central Tax**

**New Delhi, the 31st December, 2018**

S.O.(E). --- WHEREAS, sub-section (4) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018.

2. In section 52 of the Central Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely: —

"*Explanation*: - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.".

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under secretary to the Government of India