[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. 26/2019 – Central Tax

New Delhi, the 28th June, 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), and in supercession of the notifications of the Government of India in the Ministry of Finance, Department of Revenue –

(i) No. 66/2018 - Central Tax, dated the 29th November, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1150(E), dated the 29th November, 2018;

(ii) No. 8/2019 - Central Tax, dated the 8th February, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 101(E), dated the 8th February, 2019; and

(iii) No. 18/2019 - Central Tax, dated the 10th April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 301(E), dated the 10th April, 2019,

except as respects things done or omitted to be done before such supercession, the Commissioner hereby extends the time limit for furnishing 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 months of October, 2018 to July, 2019 till the 31st day of August, 2019.

[F. No. 20/06/16/2018-GST (Pt. I)]

(Ruchi Bisht)
Under Secretary to the Government of India

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