[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 Excise and Customs

Notification No. 30/2017 – Central Tax

New Delhi, the 11th September, 2017

G.S.R.(E).- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supercession of notification No. 29/2017-Central Tax, dated the 5th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1129 (E), dated the 5th September, 2017, except as respects things done or omitted to be done before such supercession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017,for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

Table

Sl. No.	**Details/return**	**Class of taxable/registered persons**	**Time period for furnishing of details/return**
(1)	(2)	(3)	(4)
1.	GSTR-1	Having turnover of more than one hundred crore rupees	Upto 3rd October, 2017
		Having turnover of upto one hundred crore rupees	Upto 10th October, 2017
2.	GSTR-2	All	Upto 31st October, 2017
3.	GSTR-3	All	Upto 10th November, 2017

Explanation.- For the purposes of this notification, the expression "turnover" has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

2. The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

[F. No. 349/74/2017-GST (Pt.)]

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

IndiaCode