[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. 37/2018 – Central Tax

New Delhi, the 24th August, 2018

G.S.R…(E).– In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) the Commissioner hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 32/2018-Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R.759(E), dated the 10th August, 2018, namely:–

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

"Provided that the return in **FORM GSTR-1** for the months of July, 2018 and August, 2018, for–

(i) registered persons in the State of Kerala;
(ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
(iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 5th October, 2018 and 10th October, 2018 respectively.".

[F. No. 349/58/2017-GST (Pt.)]

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

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R 759 (E), dated the 10th August, 2018.

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