[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. 25/2017 – Central Tax

New Delhi, 28th August, 2017

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) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner, hereby extends the time limit for furnishing the return for the month of July, 2017, by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Central Goods and Services Tax Rules, 2017, till 15th day of September, 2017.

2. This notification shall come into force on the date of its publication in the Official Gazette.

Indiacode

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

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