[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. 55/2018 – Central Tax

New Delhi, the 21st October, 2018

G.S.R.....(E),– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 34/2018 – 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.761(E), dated the 10th August, 2018, namely:–

IndiaCode

In the said notification in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: –

"Provided also that the return in **FORM GSTR-3B** for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018.".

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

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note:- The principal notification number 34/2018 was published in the Gazette of India, vide number G.S.R. 761(E), dated the 10th August, 2018 and was last amended by notification number 47/2018 was published in the Gazette of India vide number G.S.R. 858(E), dated the 10th September, 2018.