[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. 63/2018 – Central Tax

New Delhi, the 29th November, 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, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 44/2018- Central Tax, dated the 10th September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 855(E), dated the 10th September, 2018, namely:–

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

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"Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 for the month of September, 2018 for registered persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh shall be furnished electronically through the common portal, on or before the 30th November, 2018:

Provided also that the details of outward supply of goods or services or both in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 for the month of October, 2018 for registered persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh shall be furnished electronically through the common portal, on or before the 30th November, 2018:

Provided also that the details of outward supply of goods or services or both in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 for the month of October, 2018 for registered persons whose principal place of business is in in Cuddalore, Thiruvarur, Puddukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu shall be furnished electronically through the common portal, on or before the 20th December, 2018.".

[F. No. 20/06/17/2018-GST (Pt. I)]

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

Note:- The principal notification no. 44/2018, dated the 10th September, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 855(E), dated the 10th September, 2018.