[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. 24/2019 – Central Tax

New Delhi, the 11th May, 2019

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 amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2019 – Central Tax, dated the 07th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.195(E), dated the 07th March, 2019, namely:–

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

"Provided that the return in **FORM GSTR-3B** of the said rules for the month of April, 2019 for registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak , Cuttack , Dhenkanal , Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha shall be furnished electronically through the common portal, on or before the 20th June, 2019.".

[F.No.20/06/17/2018 - GST]

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

Note: - The principal notification No. 13/2019- Central Tax, dated the 07th March, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 195(E), dated the 07th March, 2019.