[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. 72/2018 – Central Tax

New Delhi, the 31st December, 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 further 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, in the first proviso, for the words, figures and letters "July, 2017 to November, 2018" and "31st day of December, 2018", the words, figures and letters "July, 2017 to February, 2019" and "31st day of March, 2019"shall be respectively substituted.

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[F.No.20/06/16/2018-GST]

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

Note:- The principal notification No. 44/2018-Central Tax, 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 and was last amended by notification No. 63/2018-Central Tax, dated the 29th November, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1147(E), dated the 29th November, 2018.