[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. 36/2018 – Central Tax

New Delhi, the 24th August, 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, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 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, and amended vide notification No. 35/2018- Central Tax, dated the 21st August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R.792 (E), dated the 21st August, 2018, namely:-

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

"Provided further that the return in **FORM GSTR-3B** for the months of July, 2018 and August, 2018, for–

(i) registered persons in the State of Kerala;
(ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
(iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 5th October, 2018 and 10th October, 2018 respectively.".

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

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

Note:- The principal notification was 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, and amended *vide* number G.S.R 792 (E), dated the 21st August, 2018.