[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. 26 /2020 – Central Tax

New Delhi, the 23rd March, 2020

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 amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.29/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.455(E), dated the 28th June, 2019, namely:–

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In the said notification, in the first paragraph, for the fourth proviso, the following proviso shall be substituted, namely: –

"Provided also that the return in **FORM GSTR-3B** of the said rules for the months of July,2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020."

2. This notification shall be deemed to come into force with effect from the 20th Day of December, 2019

[F. No.CBEC-20/06/04/2020-GST]

(Pramod Kumar)

Director, Government of India

Note: The principal notification No. 29/2019 – Central Tax, dated the 28th June, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 455(E), dated the 28th June, 2019 and was last amended by notification No. 66/2019 – Central Tax, dated the 12th December, 2019 published in the Gazette of India, Extraordinary vide number G.S.R. 910(E), dated the 12th December, 2019.